

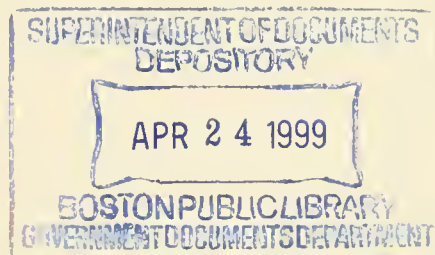
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INDIVIDUAL INCOME TAX RETURNS 1996



▲ RETURNS FILED & TAX COMPUTATIONS &
SALARIES & WAGES & TAXABLE INCOME ▼
EXEMPTIONS & STANDARD DEDUCTIONS
ADJUSTED GROSS INCOME & INCOME TAX
NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY
ITEMIZED DEDUCTIONS & ADJUSTMENTS ▼
▼ IRAS & MARITAL STATUS ▼ DEPENDENTS
INTEREST ▼ ALTERNATIVE MINIMUM TAX
& NONTAXABLE RETURNS ▼ TAX REFUNDS
▲ TAX CREDITS ▼ SOURCES OF INCOME &
& EARNED INCOME CREDIT ▲ DIVIDENDS

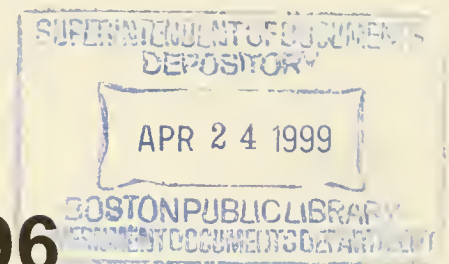
STATISTICS OF INCOME DIVISION



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Individual Income Tax Returns 1996



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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at http://www.ustreas.irs.gov/prod/tax_stats/index.html.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1996. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 120 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1996.

Table A on the following pages presents selected income and tax items for Tax Years 1992, 1993, 1994, 1995, and 1996 as they appear on the forms and provides the percentage change for each item between 1995 and 1996. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1996, the number of individual tax returns filed increased by over 2.1 million, or 1.8 percent. Adjusted gross income (AGI) grew

\$346.6 billion, or 8.3 percent from 1995 to 1996, compared to the 7.2 percent growth recorded from 1994 to 1995. Total tax liability increased 11.6 percent to \$693.0 billion. Several components of AGI showed sizable increases for 1996: taxable IRA distributions increased 22.0 percent; capital gain distributions reported on Form 1040 increased 60.1 percent; and net capital gain less loss increased 47.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1996, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars¹

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1995 to 1996
	1992	1993	1994	1995	1996	
	(1)	(2)	(3)	(4)	(5)	
All returns*	113,604,503	114,601,819	115,943,131	118,218,327	120,351,208	1.8
Form 1040 returns	65,870,679	66,358,259	66,390,696	64,774,724	66,264,999	2.3
Electronically filed returns	3,412,727	3,858,800	3,562,384	4,130,001	4,905,975	18.8
Form 1040A returns	28,768,327	27,850,427	26,051,305	24,463,262	24,579,173	0.5
Electronically filed returns	7,266,419	7,707,100	5,639,602	5,975,664	7,083,225	18.5
Form 1040EZ returns	18,965,496	20,393,132	20,507,577	21,644,177	21,196,154	-2.1
Electronically filed returns	1,825,658	2,524,937	2,700,590	4,618,555	6,964,704	50.8
Form 1040PC returns	4,770,221	4,215,400	2,993,313	7,102,740	8,310,882	17.0
Salaries & wages						
Number of returns	96,263,895	98,003,356	99,356,244	101,138,551	102,748,874	1.8
Amount	2,805,703,266	2,892,120,390	3,026,777,706	3,201,456,569	3,376,871,545	5.5
Taxable interest received						
Number of returns	67,280,674	65,233,312	65,340,012	67,028,830	67,159,338	0.2
Amount	162,343,280	131,140,527	126,169,276	154,780,536	165,672,564	7.0
Tax-exempt interest						
Number of returns	4,453,458	4,691,129	5,061,511	5,006,129	5,000,839	-0.1
Amount	45,728,471	46,459,032	48,296,834	48,518,428	48,216,666	-0.6
Dividends in AGI						
Number of returns	23,715,100	24,690,816	25,235,082	26,214,195	27,709,581	5.7
Amount	77,925,720	79,728,631	82,410,237	94,592,325	104,254,986	10.2
State income tax refund						
Number of returns	16,769,415	17,272,312	17,771,636	18,261,317	18,352,565	0.5
Amount	10,190,421	11,237,850	11,853,690	12,235,548	12,751,223	4.2
Alimony received						
Number of returns	466,532	418,739	421,716	427,060	415,593	-2.7
Amount	4,606,142	4,208,182	4,397,932	4,339,781	4,592,121	5.8
Business or profession net income, less loss						
Number of returns	15,320,466	15,633,049	15,944,127	16,172,851	16,735,827	3.5
Amount	154,002,154	155,704,680	166,203,589	169,343,327	176,903,956	4.5
Net capital gain in AGI less loss						
Number of returns	13,352,724	14,465,599	14,808,542	15,284,562	16,636,286	8.8
Amount	116,393,768	141,576,763	139,544,718	166,758,085	245,960,751	47.5
Capital gain distributions reported on Form 1040						
Number of returns	3,137,878	3,942,860	4,014,164	4,678,363	5,428,435	18.0
Amount	1,835,768	2,595,138	2,743,634	3,657,121	5,856,183	60.1
Sales of property other than capital assets, net gain less loss						
Number of returns	1,684,241	1,705,943	1,774,653	1,777,233	1,822,036	2.6
Amount	-2,654,106	-3,825,285	-3,188,731	-3,010,038	-2,284,494	24.1
Total IRA distributions						
Number of returns	5,565,393	5,130,514	5,502,525	5,858,634	6,456,820	10.2
Amount	55,637,677	48,717,807	55,312,555	59,840,199	70,006,464	17.0
Taxable IRA distributions in AGI						
Number of returns	4,444,823	4,382,772	4,777,297	5,255,882	5,831,146	10.9
Amount	26,273,246	27,080,640	33,106,103	37,316,169	45,538,743	22.0
Total pensions & annuities						
Number of returns	18,752,298	18,534,595	19,063,270	19,778,915	20,675,450	4.6
Amount	262,505,637	270,507,408	288,967,847	311,264,612	344,907,107	10.8
Taxable pensions & annuities in AGI						
Number of returns	17,676,445	17,441,114	17,893,606	18,414,601	19,272,307	4.7
Amount	186,491,698	194,014,034	205,442,984	221,053,045	238,786,811	8.0
Rents royalties partnerships estates trusts etc						
Number of returns	13,593,119	13,778,329	13,995,757	14,158,755	14,371,185	1.6
Amount	101,267,900	110,852,259	135,860,869	148,999,462	175,060,227	17.6
Farm net income less loss						
Number of returns	2,288,218	2,272,407	2,242,324	2,219,244	2,188,025	-1.4
Amount	-2,536,007	-3,666,447	-7,378,101	-7,849,640	-7,111,985	9.4
Unemployment compensation in AGI						
Number of returns	10,309,533	9,655,286	8,530,794	7,985,322	7,995,015	0.1
Amount	31,393,169	27,586,208	20,285,055	19,336,423	19,326,824	-0.0
Social security benefits (received)						
Number of returns	10,783,342	10,412,635	10,040,115	10,292,449	10,961,473	6.6
Amount	111,289,205	112,359,437	112,332,115	119,291,657	130,679,153	9.6
Taxable social security benefits in AGI						
Number of returns	5,535,811	5,688,191	5,891,912	6,598,033	7,365,955	11.8
Amount	23,139,399	24,649,668	38,639,292	45,715,361	53,203,171	18.4
Foreign earned income exclusion ²						
Number of returns	252,629	243,928	257,240	266,129	279,004	4.8
Amount	11,166,790	10,657,053	11,096,943	12,284,935	11,982,578	-2.6

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1995 to 1996
	1992	1993	1994	1995	1996	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss ^a						
Number of returns	351,037	367,330	431,277	505,303	503,913	-0.3
Amount	42,117,716	44,021,921	47,045,252	49,330,982	49,749,182	0.8
Other income, net gain less loss ^a						
Number of returns	5,256,347	5,225,702	5,453,748	4,623,440	4,698,360	1.6
Amount	21,502,493	19,639,891	21,915,214	15,518,117	16,741,080	7.9
Total income, net gain less loss						
Number of returns	113,475,772	114,524,280	115,831,790	118,113,441	120,289,122	1.8
Amount	3,664,593,805	3,759,964,153	3,946,621,274	4,230,493,192	4,578,621,425	8.2
Primary taxpayer IRA adjustment						
Number of returns	4,036,901	3,998,976	3,902,183	3,889,574	3,970,788	2.1
Amount	6,191,865	6,050,274	5,974,238	5,944,655	6,207,337	4.4
Spouse IRA adjustment						
Number of returns	1,837,085	1,799,919	1,707,974	1,661,103	1,663,101	0.1
Amount	2,504,195	2,477,126	2,414,533	2,393,359	2,420,197	1.1
One-half of self-employment tax						
Number of returns	12,206,670	12,486,990	12,734,753	12,849,084	13,204,164	2.8
Amount	11,540,330	11,867,147	13,104,801	13,341,810	14,044,148	5.3
Self-employed health insurance						
Number of returns	2,825,883	2,944,725	1,483,167	3,011,145	3,147,032	4.5
Amount	1,367,088	2,101,234	1,183,635	2,601,145	2,785,382	7.1
Keogh retirement plan						
Number of returns	919,187	947,949	995,844	1,032,102	1,079,413	4.6
Amount	7,592,136	8,160,190	8,194,688	8,734,145	8,979,382	2.8
Forfeited interest penalty						
Number of returns	905,383	691,586	636,445	803,838	708,631	-11.8
Amount	153,086	105,227	137,032	203,861	167,528	-17.8
Alimony paid adjustment						
Number of returns	680,281	628,100	639,000	567,947	597,157	6.1
Amount	5,513,598	5,305,227	5,513,611	5,225,564	5,668,169	8.5
Foreign housing deductions						
Number of returns	3,374	2,479	4,312	5,765	4,055	-29.7
Amount	52,785	17,248	50,994	114,619	75,059	-34.5
Other adjustments						
Number of returns	88,883	103,801	125,020	126,323	120,561	-4.6
Amount	549,171	540,601	981,245	860,329	618,170	-28.1
Total statutory adjustments						
Number of returns	17,170,925	17,179,519	17,859,335	18,208,887	18,424,901	1.2
Amount	35,464,254	36,624,273	39,103,321	41,139,577	42,646,933	3.7
Adjusted gross income or loss (AGI)						
Amount	3,629,129,550	3,723,339,880	3,907,517,953	4,189,353,615	4,535,974,492	8.3
Total itemized deductions						
Number of returns	32,540,614	32,821,464	33,017,754	34,007,717	35,414,589	4.1
Amount	481,945,631	490,403,708	493,654,068	527,374,034	572,541,293	8.6
Total standard deduction						
Number of returns	80,072,236	80,840,916	81,947,182	83,222,737	83,996,917	0.9
Amount	366,533,607	382,134,445	397,106,389	413,584,632	426,102,973	3.0
Basic standard deduction						
Number of returns	80,072,236	80,840,916	81,947,182	83,222,737	83,996,917	0.9
Amount	355,222,745	370,905,395	385,027,102	401,265,344	412,808,983	2.8
Additional standard deduction						
Number of returns	10,643,118	10,547,983	10,621,983	10,809,600	11,042,761	2.2
Amount	11,310,862	11,229,050	12,079,287	12,319,288	13,293,990	7.9
AGI less deductions						
Number of returns	102,105,105	102,468,642	104,288,562	106,211,028	107,919,330	1.6
Amount	2,853,414,748	2,925,681,033	3,092,849,174	3,326,498,893	3,615,875,867	8.7
Number of exemptions	230,547,002	232,920,023	232,716,395	237,164,486	238,626,393	0.6
Exemption amount	523,042,222	540,540,132	562,559,033	584,509,487	598,860,677	2.5
Taxable income						
Number of returns	90,717,400	90,831,069	92,793,239	94,612,292	96,576,755	2.1
Amount	2,395,695,907	2,453,542,706	2,597,980,066	2,813,826,386	3,089,687,389	9.8
Tax from table, rate schedules, etc						
Number of returns	90,623,988	90,737,061	92,689,014	94,482,512	96,513,834	2.1
Amount	481,900,611	508,359,262	540,938,022	595,744,087	666,575,498	11.9
Additional taxes						
Number of returns	121,579	73,274	100,985	65,179	36,237	-44.4
Amount	730,262	534,701	633,313	424,567	148,670	-65.0
Income tax before credits						
Number of returns	90,633,192	90,754,509	92,701,755	94,497,909	96,522,237	2.1
Amount	482,630,873	508,893,963	541,571,335	596,168,654	666,724,167	11.8
Child care credit						
Number of returns	5,980,219	6,090,070	6,011,648	5,964,253	5,974,146	0.2
Amount	2,527,188	2,559,319	2,525,652	2,517,962	2,531,383	0.6
Credit for elderly or disabled						
Number of returns	240,144	223,053	222,358	251,524	168,012	-33.2
Amount	51,120	49,019	46,601	48,028	31,836	-33.7
Foreign tax credit						
Number of returns	1,068,776	1,292,596	1,545,691	1,730,566	2,105,799	21.7
Amount	2,047,275	2,217,865	2,308,948	2,965,313	3,538,835	19.3

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1995 to 1996
	1992	1993	1994	1995	1996	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns	252,151	255,132	301,244	267,527	297,511	11.2
Amount	574,633	578,304	690,038	702,906	742,891	5.7
Prior year minimum tax credit						
Number of returns	63,316	60,158	77,133	106,592	117,414	10.2
Amount	283,960	256,340	376,558	468,755	669,545	42.8
Total credits ²						
Number of returns	7,627,557	7,928,776	8,120,873	8,263,198	8,583,103	3.9
Amount	5,690,280	5,858,492	6,141,494	6,894,461	7,740,814	12.3
Income tax less credits ³						
Number of returns	90,075,274	90,175,136	92,092,322	94,020,926	96,051,501	2.2
Amount	476,940,593	503,035,471	535,429,841	589,274,192	658,983,353	11.8
Self-employment tax						
Number of returns	12,243,336	12,501,349	12,748,808	12,850,372	13,217,169	2.9
Amount	23,154,833	23,753,616	26,227,746	26,678,859	28,094,894	5.3
Alternative minimum tax						
Number of returns	287,183	334,615	368,964	414,106	477,898	15.4
Amount	1,357,063	2,052,790	2,212,094	2,290,576	2,812,746	22.8
Recapture taxes						
Number of returns	4,433	9,699	7,280	7,416	12,207	64.8
Amount	27,583	30,014	34,596	51,517	70,167	38.2
Social security Medicare tax on tip income not reported						
Number of returns	306,218	280,979	347,712	267,601	286,946	7.2
Amount	67,478	37,372	33,599	43,651	32,100	-28.5
Tax on qualified retirement plans						
Number of returns	3,045,980	2,673,956	2,832,705	3,039,096	3,434,814	13.0
Amount	1,524,638	1,392,898	1,501,808	1,780,113	2,189,148	23.0
Advanced earned income credit payments						
Number of returns	27,599	35,196	220,447	193,751	192,014	-0.8
Amount	15,396	10,316	75,243	124,693	91,737	-28.4
Total tax liability						
Number of returns	93,088,694	93,330,455	95,432,579	97,461,757	99,665,343	2.3
Amount	503,095,005	530,328,396	565,560,681	620,965,863	693,027,778	11.8
Income tax withheld						
Number of returns	97,535,602	98,688,932	100,436,904	102,436,220	104,213,605	1.7
Amount	407,463,612	426,405,232	460,687,479	495,484,153	533,284,434	7.8
Estimated tax payments						
Number of returns	12,783,008	12,379,549	12,083,839	11,903,592	12,333,764	3.8
Amount	113,747,377	116,326,360	115,983,568	122,489,252	141,571,020	15.8
Earned income credit ⁴						
Number of returns	14,096,575	15,117,389	19,017,357	19,334,397	19,463,836	0.7
Amount	13,027,917	15,536,762	21,105,158	25,955,575	28,825,258	11.1
Payment with an extension request						
Number of returns	1,152,117	1,167,281	1,249,234	1,368,994	1,422,648	3.9
Amount	9,947,890	11,830,005	19,752,634	24,929,343	32,447,235	30.2
Excess social security tax withheld						
Number of returns	932,687	897,355	930,953	1,033,189	1,178,757	14.1
Amount	846,175	925,295	935,083	1,081,454	1,313,451	21.5
Other payments						
Form 2439						
Number of returns	33,198	51,004	30,165	42,037	87,976	109.3
Amount	109,013	63,897	44,384	67,482	60,178	-10.8
Form 4136						
Number of returns	638,306	584,651	575,317	519,653	513,815	-1.1
Amount	171,046	155,319	157,098	123,815	108,650	-12.2
Total payments						
Number of returns	106,046,359	107,125,726	109,152,732	111,098,864	112,926,241	1.8
Amount	545,313,031	579,499,432	618,682,380	670,131,074	737,610,226	10.1
Overpayment, total						
Number of returns	80,991,052	82,403,149	85,089,436	85,348,771	86,492,206	1.3
Amount	92,047,931	98,875,046	112,924,413	119,462,121	128,964,442	8.0
Overpayment refunded						
Number of returns	77,840,969	79,275,446	82,136,645	82,744,440	83,668,927	1.1
Amount	78,879,540	84,776,869	98,539,553	104,537,379	111,680,967	6.6
Refund credited to next year						
Number of returns	4,863,373	4,624,588	4,347,767	3,671,556	3,862,330	5.2
Amount	13,168,391	14,098,178	14,384,861	14,924,742	17,283,475	15.8
Tax due at time of filing						
Number of returns	29,035,574	28,637,871	27,639,693	29,734,331	30,601,619	2.9
Amount	50,411,381	50,330,900	60,507,961	71,153,015	85,337,201	19.9
Tax penalty						
Number of returns	4,555,184	4,972,115	4,707,696	5,177,201	5,530,812	8.8
Amount	581,476	626,890	705,246	856,106	955,207	11.8

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars *					Percent change, 1995 to 1996
	1992	1993	1994	1995	1996	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns ²	113,604,503	114,601,819	115,943,131	118,218,327	120,351,208	1.8
Form 1040 returns	65,870,679	66,358,259	66,390,696	64,774,724	66,264,999	2.3
Electronically filed returns	3,412,727	3,858,800	3,562,384	4,130,001	4,905,975	18.8
Form 1040A returns	28,768,327	27,850,427	26,051,305	24,463,262	24,579,173	0.5
Electronically filed returns	7,266,419	7,707,100	5,639,602	5,975,664	7,083,225	18.5
Form 1040EZ returns	18,965,496	20,393,132	20,507,577	21,644,177	21,196,154	-2.1
Electronically filed returns	1,825,658	2,524,937	2,700,590	4,618,555	6,964,704	50.8
Form 1040PC returns	4,770,221	4,215,400	2,993,313	7,102,740	8,310,882	17.0
Salaries & wages						
Number of returns	96,263,895	98,003,356	99,356,244	101,138,551	102,748,874	1.6
Amount	2,614,821,310	2,614,937,061	2,669,116,143	2,745,674,587	2,814,059,621	2.5
Taxable interest received						
Number of returns	67,280,674	65,233,312	65,340,012	67,028,830	67,159,338	0.2
Amount	151,298,490	118,571,905	111,260,384	132,744,885	138,060,470	4.0
Tax-exempt interest						
Number of returns	4,453,458	4,691,129	5,061,511	5,006,129	5,000,839	-0.1
Amount	42,617,401	42,006,358	42,589,801	41,611,002	40,180,555	-3.4
Dividends in AGI						
Number of returns	23,715,100	24,690,816	25,235,082	26,214,195	27,709,581	5.7
Amount	72,624,157	72,087,370	72,672,167	81,125,493	86,879,155	7.1
State income tax refund						
Number of returns	16,769,415	17,272,312	17,771,636	18,261,317	18,352,565	0.5
Amount	9,497,130	10,160,805	10,452,989	10,493,609	10,626,019	1.3
Alimony received						
Number of returns	466,532	418,739	421,716	427,060	415,593	-2.7
Amount	4,292,770	3,804,866	3,878,247	3,721,939	3,826,768	2.8
Business or profession net income, less loss						
Number of returns	15,320,466	15,633,049	15,944,127	16,172,851	16,735,827	3.5
Amount	143,524,841	140,781,808	146,564,011	145,234,414	147,419,963	1.5
Net capital gain in AGI less loss						
Number of returns	13,352,724	14,465,599	14,808,542	15,284,562	16,636,286	8.8
Amount	108,475,087	128,007,923	123,055,307	143,017,226	204,967,293	43.3
Capital gain distributions reported on Form 1040						
Number of returns	3,137,878	3,942,860	4,014,164	4,678,363	5,428,435	16.0
Amount	1,710,874	2,346,418	2,419,430	3,136,467	4,880,153	55.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,684,241	1,705,943	1,774,653	1,777,233	1,822,036	2.5
Amount	-2,473,538	-3,458,666	-2,811,932	-2,581,508	-1,903,745	26.3
Total IRA distributions						
Number of returns	5,565,393	5,130,514	5,502,525	5,858,634	6,456,820	10.2
Amount	51,852,448	44,048,650	48,776,504	51,320,925	58,338,720	13.7
Taxable IRA distributions in AGI						
Number of returns	4,444,823	4,382,772	4,777,297	5,255,882	5,831,146	10.9
Amount	24,485,784	24,485,208	29,194,094	32,003,575	37,948,953	18.8
Total pensions & annuities						
Number of returns	18,752,298	18,534,595	19,063,270	19,778,915	20,675,450	4.5
Amount	244,646,446	244,581,743	254,821,735	266,950,782	287,422,589	7.7
Taxable pensions & annuities in AGI						
Number of returns	17,676,445	17,441,114	17,893,606	18,414,601	19,272,307	4.7
Amount	173,804,006	175,419,561	181,166,653	189,582,371	198,989,009	5.0
Rents royalties partnerships estates, trusts, etc						
Number of returns	13,593,119	13,778,329	13,995,757	14,158,755	14,371,185	1.5
Amount	94,378,285	100,228,082	119,806,763	127,786,846	145,883,523	14.2
Farm net income less loss						
Number of returns	2,288,218	2,272,407	2,242,324	2,219,244	2,188,025	-1.4
Amount	-2,363,473	-3,315,052	-6,506,262	-6,732,110	-5,926,654	12.0
Unemployment compensation in AGI						
Number of returns	10,309,533	9,655,286	8,530,794	7,985,322	7,995,015	0.1
Amount	29,257,380	24,942,322	17,888,056	16,583,553	16,105,687	-2.9
Social security benefits (received)						
Number of returns	10,783,342	10,412,635	10,040,115	10,292,449	10,961,473	6.5
Amount	103,717,805	101,590,811	99,058,302	102,308,454	108,899,294	6.4
Taxable social security benefits in AGI						
Number of returns	5,535,811	5,688,191	5,891,912	6,598,033	7,365,955	11.8
Amount	21,565,144	22,287,222	34,073,450	39,206,999	44,335,976	13.1
Foreign earned income exclusion ³						
Number of returns	252,629	243,928	257,240	266,129	279,004	4.8
Amount	10,407,074	9,635,672	9,785,664	10,535,965	9,985,482	-5.2

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars					Percent change, 1995 to 1996
	1992	1993	1994	1995	1996	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss ²						
Number of returns	351,037	367,330	431,277	505,303	503,913	-0.3
Amount	39,252,298	39,802,822	41,486,113	42,307,875	41,457,652	-2.0
Other income, net gain less loss ²						
Number of returns	5,256,347	5,225,702	5,453,748	4,623,440	4,698,360	1.6
Amount	20,039,602	17,757,587	19,325,586	13,308,848	13,950,900	4.8
Total income, net gain less loss						
Number of returns	113,475,772	114,524,280	115,831,790	118,113,441	120,289,122	1.8
Amount	3,415,278,476	3,399,605,925	3,480,265,674	3,628,210,285	3,815,517,854	5.2
Primary taxpayer IRA adjustment						
Number of returns	4,036,901	3,998,976	3,902,183	3,889,574	3,970,788	2.1
Amount	5,770,610	5,470,410	5,268,287	5,098,332	5,172,781	1.5
Spouse IRA adjustment						
Number of returns	1,837,085	1,799,919	1,707,974	1,661,103	1,663,101	0.1
Amount	2,333,826	2,239,716	2,129,218	2,052,623	2,016,831	-1.7
One-half of self-employment tax						
Number of returns	12,206,670	12,486,990	12,734,753	12,849,084	13,204,164	2.8
Amount	10,755,200	10,729,789	11,556,262	11,442,376	11,703,457	2.3
Self-employed health insurance						
Number of returns	2,825,883	2,944,725	1,483,167	3,011,145	3,147,032	4.5
Amount	1,274,080	1,899,850	1,043,770	2,230,828	2,321,152	4.0
Keogh retirement plan						
Number of returns	919,187	947,949	995,844	1,032,102	1,079,413	4.6
Amount	7,075,616	7,378,110	7,226,356	7,490,690	7,482,818	-0.1
Forfeited interest penalty						
Number of returns	905,383	691,586	636,445	803,838	708,631	-11.8
Amount	142,671	95,142	120,840	174,838	139,607	-20.2
Alimony paid adjustment						
Number of returns	680,281	628,100	639,000	567,947	597,157	5.1
Amount	5,138,488	4,796,769	4,862,091	4,481,616	4,723,474	5.4
Foreign housing deductions						
Number of returns	3,374	2,479	4,312	5,765	4,055	-29.7
Amount	58,326	15,595	44,968	98,301	62,549	-36.4
Other adjustments						
Number of returns	88,883	103,801	125,020	126,323	120,561	-4.6
Amount	606,819	488,789	865,295	737,846	515,142	-30.2
Total statutory adjustments						
Number of returns	17,170,925	17,179,519	17,859,335	18,208,887	18,424,901	1.2
Amount	33,051,495	33,114,171	34,482,646	35,282,656	35,539,111	0.7
Adjusted gross income or loss (AGI)						
Amount	3,382,226,980	3,366,491,754	3,445,783,027	3,592,927,629	3,779,978,743	5.2
Total itemized deductions						
Number of returns	32,540,614	32,821,464	33,017,754	34,007,717	35,414,589	4.1
Amount	449,157,158	443,402,991	435,321,048	452,293,340	477,117,744	5.5
Total standard deduction						
Number of returns	80,072,236	80,840,916	81,947,182	83,222,737	83,996,917	0.9
Amount	341,597,024	345,510,348	350,182,001	354,703,801	355,085,811	0.1
Basic standard deduction						
Number of returns	80,072,236	80,840,916	81,947,182	83,222,737	83,996,917	0.9
Amount	331,055,680	335,357,500	339,530,072	344,138,374	344,007,486	-0.0
Additional standard deduction						
Number of returns	10,643,118	10,547,983	10,621,983	10,809,600	11,042,761	2.2
Amount	10,541,344	10,152,848	10,651,929	10,565,427	11,078,325	4.9
AGI less deductions						
Number of returns	102,105,105	102,468,642	104,288,562	106,211,028	107,919,330	1.8
Amount	2,659,286,811	2,645,281,223	2,727,380,224	2,852,915,003	3,013,229,889	6.8
Number of exemptions	230,547,002	232,920,023	232,716,395	237,164,486	238,626,393	0.6
Exemption amount	487,457,802	488,734,297	496,083,803	501,294,586	499,050,564	-0.4
Taxable income						
Number of returns	90,717,400	90,831,069	92,793,239	94,612,292	96,576,755	2.1
Amount	2,232,708,208	2,216,393,043	2,290,987,713	2,413,230,177	2,574,722,824	8.7
Tax from table rate schedules, etc						
Number of returns	90,623,988	90,737,061	92,689,014	94,482,512	96,513,834	2.1
Amount	449,115,201	459,637,669	477,017,656	510,929,749	555,479,582	8.7
Additional taxes						
Number of returns	121,579	73,274	100,985	65,179	36,237	-44.4
Amount	680,580	483,455	558,477	364,123	123,892	-66.0
Income tax before credits						
Number of returns	90,633,192	90,754,509	92,701,755	94,497,909	96,522,237	2.1
Amount	449,795,781	460,121,124	477,576,133	511,293,871	555,603,473	8.7
Child care credit						
Number of returns	5,980,219	6,090,070	6,011,648	5,964,253	5,974,146	0.2
Amount	2,355,254	2,314,032	2,227,206	2,159,487	2,109,486	-2.3
Credit for elderly or disabled						
Number of returns	240,144	223,053	222,358	251,524	168,012	-33.2
Amount	47,642	44,321	41,094	41,190	26,530	-35.8
* Foreign tax credit						
Number of returns	1,068,778	1,292,596	1,545,691	1,730,566	2,105,799	21.7
Amount	1,907,992	2,005,303	2,036,109	2,543,150	2,949,029	16.0

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars ²					Percent change, 1995 to 1996
	1992	1993	1994	1995	1996	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit						
Number of returns	252,151	255,132	301,244	267,527	297,511	11.2
Amount	535,539	522,879	608,499	602,835	619,076	2.7
Prior year minimum tax credit						
Number of returns	63,316	60,158	77,133	106,592	117,414	10.2
Amount	264,641	231,772	332,062	402,020	557,954	38.8
Total credits ³						
Number of returns	7,627,557	7,928,776	8,120,873	8,263,198	8,583,103	3.9
Amount	5,303,150	5,297,009	5,415,780	5,912,917	6,450,678	9.1
Income tax less credits ¹						
Number of returns	90,075,274	90,175,136	92,092,322	94,020,926	96,051,501	2.2
Amount	444,492,631	454,824,115	472,160,354	505,380,954	549,152,794	8.7
Self-employment tax						
Number of returns	12,243,336	12,501,349	12,748,808	12,850,372	13,217,169	2.9
Amount	21,579,527	21,477,049	23,128,524	22,880,668	23,412,412	2.3
Alternative minimum tax						
Number of returns	287,183	334,615	368,964	414,106	477,898	15.4
Amount	1,264,737	1,856,049	1,950,700	1,964,473	2,343,955	19.3
Recapture taxes						
Number of returns	4,433	9,699	7,280	7,416	12,207	64.6
Amount	25,706	27,137	30,508	44,183	58,473	32.3
Social security, Medicare tax on tip income not reported						
Number of returns	306,218	280,979	347,712	267,601	286,946	7.2
Amount	62,887	33,790	29,629	37,437	26,750	-28.5
Tax on qualified retirement plans						
Number of returns	3,045,980	2,673,956	2,832,705	3,039,096	3,434,814	13.0
Amount	1,420,911	1,259,401	1,324,346	1,526,684	1,824,290	19.5
Advanced earned income credit payments						
Number of returns	27,599	35,196	220,447	193,751	192,014	-0.9
Amount	14,349	9,327	66,352	106,941	76,448	-28.5
Total tax liability						
Number of returns	93,088,694	93,330,455	95,432,579	97,461,757	99,665,343	2.3
Amount	468,867,665	479,501,262	498,730,759	532,560,774	577,523,148	8.4
Income tax withheld						
Number of returns	97,535,602	98,688,932	100,436,904	102,436,220	104,213,605	1.7
Amount	379,742,416	385,538,184	406,249,981	424,943,527	444,403,695	4.8
Estimated tax payments						
Number of returns	12,783,008	12,379,549	12,083,839	11,903,592	12,333,764	3.8
Amount	106,008,739	105,177,541	102,278,279	105,050,816	117,975,850	12.3
Earned income credit ¹						
Number of returns	14,096,575	15,117,389	19,017,357	19,334,397	19,463,836	0.7
Amount	12,141,582	14,047,705	18,611,250	22,260,356	24,021,048	7.9
Payment with an extension request						
Number of returns	1,152,117	1,167,281	1,249,234	1,368,994	1,422,648	3.9
Amount	9,271,100	10,696,207	17,418,549	21,380,226	27,039,363	26.5
Excess social security tax withheld						
Number of returns	932,687	897,355	930,953	1,033,189	1,178,757	14.1
Amount	788,607	836,614	824,588	927,491	1,094,543	18.0
Other payments ⁴						
Form 2439						
Number of returns	33,198	51,004	30,165	42,037	87,976	109.3
Amount	101,596	57,773	39,139	57,875	50,148	-13.4
Form 4136						
Number of returns	638,306	584,651	575,317	519,653	513,815	-1.1
Amount	159,409	140,433	138,534	106,188	90,542	-14.7
Total payments ⁵						
Number of returns	106,046,359	107,125,726	109,152,732	111,098,864	112,926,241	1.8
Amount	508,213,449	523,959,703	545,575,291	574,726,479	614,675,188	7.0
Overpayment, total						
Number of returns	80,991,052	82,403,149	85,089,436	85,348,771	86,492,206	1.3
Amount	85,785,583	89,398,776	99,580,611	102,454,649	107,470,368	4.9
Overpayment refunded						
Number of returns	77,840,969	79,275,446	82,136,645	82,744,440	83,668,927	1.1
Amount	73,513,085	76,651,780	86,895,549	89,654,699	93,067,473	3.8
Refund credited to next year						
Number of returns	4,863,373	4,624,588	4,347,767	3,671,556	3,862,330	5.2
Amount	12,272,499	12,746,996	12,685,063	12,799,950	14,402,896	12.5
Tax due at time of filing						
Number of returns	29,035,574	28,637,871	27,639,693	29,734,331	30,601,619	2.9
Amount	46,981,716	45,507,143	53,357,990	61,023,169	71,114,334	18.5
Tax penalty						
Number of returns	4,555,184	4,972,115	4,707,696	5,177,201	5,530,812	6.8
Amount	541,916	566,808	621,910	734,225	796,006	8.4

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

Total tax liability includes the values for "other taxes" not tabulated here.

Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.

⁶ Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1996, Table B-59, based on 1990=100 when 1990 CPI-U = 130.7, 1996 CPI-U = 156.9, 1995 CPI-U = 152.4, 1994 CPI-U = 148.2, 1993 CPI-U = 144.5, 1992 CPI-U = 140.3.

* all returns for 1995 includes 233,424 Form 1040T returns

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	\$6,550
		65 or older	\$7,550
	Head of household	under 65	\$8,450
		65 or older	\$9,450
Married with a child and living apart from spouse during the last six months of 1996	Head of household	under 65	\$8,450
		65 or older	\$9,450
Married and living with spouse at the end of 1996 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$11,800
		65 or older (one spouse)	\$12,600
		65 or older (both spouses)	\$13,400
	Married, separate return	any age	\$2,550
Married, not living with spouse at the end of 1996 (or on the date spouse died)	Married, joint or separate return	any age	\$2,550
Widowed in 1994 or 1995 and not remarried in 1996	Single	under 65	\$6,550
		65 or older	\$7,550
	Head of household	under 65	\$8,450
		65 or older	\$9,450
	Qualifying widow(er) with dependent child	under 65	\$9,250
		65 or older	\$10,050

Requirements for Filing

The filing requirements for Tax Year 1996 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1996 if he or she:

1. was liable for any of the following taxes:
 - social security or Medicare tax on unreported tip income;
 - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - alternative minimum tax;
 - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
 - tax from the recapture of investment credit or low-income housing credit;

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,550 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

1. Single dependents under 65 must file a return if-

Unearned income was:	and	The total of that income plus earned income was:
\$1 or more		more than \$650
\$0		more than \$4,000

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,000 (\$6,000 if 65 or older and blind), or
- Unearned income was more than \$1,650 (\$2,650 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,000) or \$650, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind).

3. Married dependents under 65 must file a return if-

- Earned income was more than \$3,350, or
- Unearned income was more than \$0 and gross income was more than \$650, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,150 (\$4,950 if 65 or older and blind), or
- Unearned was more than \$1,450 (\$2,250 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,350) or \$650, whichever is larger, plus \$800 (\$1,600 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

- 2. received any advanced earned income credit (AEIC) payments.
- 3. had net earnings from self-employment of at least \$400; or
- 4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example,

an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1996 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Earned Income Credit

The income eligibility level and amount of credit for 1996 was adjusted for inflation. If a taxpayer's "earned income" and adjusted gross income for 1996 were both less than \$25,078 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,152. If the taxpayer had two or more qualifying children living with them and had earned income and AGI less than \$28,495, the credit could be as much as \$3,556. For those taxpayers with no qualifying children and had earned income and AGI less than \$9,500, the credit could be as much as \$323.

The definition of AGI used for the earned income credit was modified for 1996. Modified AGI did not include the losses from sales of capital assets, estates and trusts, rents and royalties, and 50 percent of business losses. For 1996, there was also added a new eligibility requirement for the EIC. Taxpayers with investment income totaling more than \$2,200 were not eligible to receive the EIC. Investment income included interest (taxable and tax-exempt), dividend income, and capital gain net income.

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 authorized the IRS to use mathematical error procedures when a taxpayer claimed the EIC but omits or uses an invalid social security number for the taxpayer, spouse, or qualifying child. In the case where a taxpayer used an invalid social security number or omitted one they were not given the EIC. The taxpayer had 60 days to provide a valid social security number.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,550 deduction for each exemption to which he or she was entitled for 1996, an increase over the \$2,500 allowed for 1995. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$114,700 to \$117,950 for single filers; \$172,050 to \$176,950 for married persons filing jointly and surviving spouses; \$143,350 to \$147,450 for heads of household; and \$86,025 to

\$88,475 for married persons filing separately. The phase out of the deduction for exemptions was completed at AGI levels above \$240,450 for single filers; \$299,450 for married persons filing jointly and surviving spouses; \$269,950 for heads of household; and \$149,725 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

The Small Business Job Protection Act of 1996 gave the IRS the authority to use mathematical error procedures when a taxpayer claimed an exemption for a child but does not provide a valid social security number. The exemption was disallowed and the taxpayer had 60 days to provide a valid social security number.

Itemized Deductions

If a taxpayer's AGI was greater than \$117,950 (\$58,975 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$114,700 (\$57,350) for 1995, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1996, to \$62,700 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$61,200 for 1995. Also, all "net earnings" of at least \$400 (\$108.28 for church employees) were subject to the (2.9 percent) Medicare tax portion. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Social Security Numbers

Taxpayers were required to provide the social security number of each dependent claimed on their tax return and for each qualifying child listed on the Schedule EIC, unless the child was born in December 1996.

Standard Deduction

The standard deduction increased for 1996 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,900 to \$4,000; for married persons filing jointly or surviving spouses, from \$6,550 to \$6,700; for married persons filing separately, from \$3,275 to \$3,350; and for heads of household, from \$5,750 to \$5,900. The basic standard deduction claimed by filers who were dependent children of other taxpayers remained \$650 for 1996. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$800 or \$1000, depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from

individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses between 1987 and 1993). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI

Figure 3.-Calculation of the 1979 Income Concept for 1996

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- interest¹
- dividends¹
- taxable refunds¹
- alimony received¹
- sale of capital assets, net gain less loss¹
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss¹
- rent net income or loss¹
- net royalty income or loss¹
- net partnership income or loss¹
- net subchapter S corporation income or loss¹
- net farm rental income or loss¹
- net estate and trust income or loss¹
- unemployment compensation¹
- depreciation in excess of straight-line depreciation⁴
- total pension income²
- other net income less loss¹
- net operating loss¹

minus (-):

- disallowed passive losses³
- moving expenses¹
- alimony¹
- unreimbursed business expense³

¹ Included in AGI for Tax Year 1996.

² Not fully included in AGI for Tax Year 1996.

³ Not included in AGI for Tax Year 1996.

beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and

eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1996 using AGI and the 1979 Income Concept, classified by size of 1996 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1996, 1979 Concept income, was 1.7 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$130.6 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.3 percent for 1996; income for the group \$200,000 and above increased 24.8 percent, after increasing 18.0 percent for 1995. Total income tax for all returns increased 11.9 percent; and total income tax reported for the \$200,000 and above income

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1996

(All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars)

Size of income	Income				Salaries and wages			
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	120,351,208	4,535,974	120,351,208	4,614,439	102,748,874	3,378,872	102,748,874	3,376,872
Under \$10,000	29,383,544	85,878	28,979,057	82,768	23,107,952	116,344	22,941,567	112,658
\$10,000 under \$20,000	24,832,070	367,438	24,643,858	364,827	20,137,792	276,170	20,035,668	275,223
\$20,000 under \$30,000	17,787,231	439,020	18,259,085	450,933	15,606,199	357,190	15,777,870	360,927
\$30,000 under \$40,000	12,549,433	436,404	12,969,400	450,297	11,344,351	362,290	11,565,491	369,490
\$40,000 under \$50,000	9,538,700	426,758	9,531,057	426,744	8,711,204	353,814	8,708,830	354,979
\$50,000 under \$60,000	7,093,465	389,197	6,984,147	383,284	6,530,984	324,249	6,436,402	322,754
\$60,000 under \$70,000	5,294,721	342,720	5,069,023	327,901	4,825,390	278,084	4,668,591	271,008
\$70,000 under \$80,000	3,457,686	257,915	3,311,415	247,196	3,141,202	206,430	3,072,524	203,823
\$80,000 under \$90,000	2,475,171	209,577	2,440,624	206,725	2,270,703	168,066	2,259,204	168,142
\$90,000 under \$100,000	1,803,226	170,788	1,700,815	161,123	1,634,251	133,620	1,571,448	126,146
\$100,000 under \$125,000	2,442,700	270,791	2,441,500	270,681	2,213,661	206,371	2,224,942	204,893
\$125,000 under \$150,000	1,097,478	149,564	1,148,969	156,611	984,815	106,314	1,021,469	105,631
\$150,000 under \$175,000	664,380	107,228	718,902	116,135	586,558	72,453	635,529	74,679
\$175,000 under \$200,000	407,996	76,084	448,452	83,935	353,564	48,538	382,457	50,391
\$200,000 under \$300,000	766,353	183,729	839,523	201,575	657,043	111,467	719,305	112,908
\$300,000 under \$400,000	285,550	98,192	335,924	115,350	241,371	56,573	280,650	58,882
\$400,000 under \$500,000	146,768	65,483	167,383	74,490	126,116	36,672	140,908	37,568
\$500,000 under \$1,000,000	213,823	144,807	241,624	164,034	180,764	70,485	203,848	73,113
\$1,000,000 or more	110,912	314,402	120,449	329,829	94,953	91,745	102,172	93,656

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	67,159,338	165,673	67,159,338	165,673	27,709,581	104,255	27,709,581	104,255
Under \$10,000	9,980,383	11,724	9,693,911	11,643	3,684,252	4,772	3,582,002	4,718
\$10,000 under \$20,000	10,337,730	18,934	10,064,404	18,409	3,442,718	6,456	3,248,085	6,200
\$20,000 under \$30,000	8,946,394	14,085	9,362,723	16,545	2,889,074	5,792	3,149,856	6,909
\$30,000 under \$40,000	7,854,578	13,113	8,244,272	15,195	2,689,754	5,341	2,872,115	6,556
\$40,000 under \$50,000	6,939,024	11,281	6,965,648	11,501	2,564,998	5,847	2,567,767	5,958
\$50,000 under \$60,000	5,619,568	9,452	5,508,761	8,715	2,320,015	4,820	2,296,455	5,007
\$60,000 under \$70,000	4,494,469	8,379	4,276,056	8,350	2,000,669	5,097	1,850,169	4,802
\$70,000 under \$80,000	3,077,776	7,692	2,947,440	6,386	1,574,212	4,904	1,457,474	4,294
\$80,000 under \$90,000	2,311,459	6,337	2,286,590	5,641	1,254,302	3,892	1,278,353	3,618
\$90,000 under \$100,000	1,693,443	4,789	1,589,814	4,334	952,148	3,248	853,734	3,100
\$100,000 under \$125,000	2,315,318	7,938	2,324,042	7,305	1,499,232	6,864	1,500,402	5,960
\$125,000 under \$150,000	1,056,839	4,707	1,103,408	4,623	758,735	4,175	788,905	4,256
\$150,000 under \$175,000	642,390	4,143	688,389	4,090	489,005	3,318	516,005	3,198
\$175,000 under \$200,000	397,947	3,335	433,787	2,864	303,676	2,870	329,896	2,906
\$200,000 under \$300,000	746,098	6,999	817,825	7,123	619,946	7,167	673,039	7,002
\$300,000 under \$400,000	278,519	4,137	328,394	4,214	241,958	3,859	275,160	3,732
\$400,000 under \$500,000	144,918	2,910	164,474	2,776	128,107	2,571	143,341	2,529
\$500,000 under \$1,000,000	212,111	7,075	239,508	7,159	192,639	6,626	213,730	6,627
\$1,000,000 or more	110,375	18,642	119,893	18,800	104,143	16,637	113,094	16,883

Size of income	Business or profession net income less loss				Sales of capital assets			
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	16,735,828	176,904	16,735,828	176,904	22,064,721	251,817	22,064,721	251,817
Under \$10,000	3,319,312	5,988	3,150,749	4,405	3,055,397	7,159	2,955,058	7,245
\$10,000 under \$20,000	2,689,240	17,072	2,621,544	15,420	2,478,062	3,682	2,337,105	3,466
\$20,000 under \$30,000	2,135,961	14,332	2,172,329	13,032	2,065,703	4,405	2,263,336	5,041
\$30,000 under \$40,000	1,802,040	12,429	1,861,595	12,441	2,066,351	4,011	2,254,609	4,433
\$40,000 under \$50,000	1,551,579	12,285	1,576,725	12,039	2,031,450	5,064	2,054,152	5,953
\$50,000 under \$60,000	1,231,536	10,974	1,231,271	10,381	1,746,833	5,406	1,739,315	5,765
\$60,000 under \$70,000	979,918	9,152	957,843	9,146	1,611,750	5,594	1,486,224	5,893
\$70,000 under \$80,000	601,192	8,539	594,694	7,981	1,266,340	5,747	1,171,015	5,201
\$80,000 under \$90,000	471,592	6,188	492,762	6,195	1,008,579	6,375	979,163	5,577
\$90,000 under \$100,000	385,033	6,556	390,060	7,425	810,673	5,225	738,410	5,114
\$100,000 under \$125,000	568,693	13,476	580,087	12,418	1,264,232	9,723	1,252,689	8,957
\$125,000 under \$150,000	297,318	9,616	310,462	10,489	658,054	7,764	676,191	7,517
\$150,000 under \$175,000	162,182	7,663	190,654	7,835	457,617	6,428	483,845	6,450
\$175,000 under \$200,000	115,112	6,586	121,639	6,520	283,555	4,925	307,800	4,800
\$200,000 under \$300,000	219,136	14,410	245,372	16,648	601,102	16,569	639,370	16,208
\$300,000 under \$400,000	79,871	6,615	93,171	7,608	237,732	11,079	258,744	10,824
\$400,000 under \$500,000	40,371	3,610	48,421	4,325	123,388	8,077	138,921	8,065
\$500,000 under \$1,000,000	57,027	6,289	65,021	7,175	192,854	23,780	214,950	24,038
\$1,000,000 or more	28,715	5,126	31,426	5,420	105,050	110,804	113,825	111,268

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1996--Continued

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	10,100,467	20,564	10,100,467	20,564	5,991,471	146,780	5,891,471	148,780
Under \$10,000	1,073,627	-1,081	1,035,735	-1,140	590,285	-14,342	580,009	-14,398
\$10,000 under \$20,000	1,347,999	1,014	1,281,809	1,015	455,926	199	426,190	137
\$20,000 under \$30,000	1,183,170	649	1,265,575	971	497,270	1,074	512,503	870
\$30,000 under \$40,000	1,066,662	55	1,148,323	554	484,255	1,477	525,036	1,268
\$40,000 under \$50,000	966,422	296	970,697	238	467,387	2,142	493,126	1,943
\$50,000 under \$60,000	832,422	261	850,540	603	428,997	1,992	391,270	2,027
\$60,000 under \$70,000	791,164	466	726,058	-5	375,598	2,683	356,629	2,231
\$70,000 under \$80,000	559,901	367	523,569	104	319,335	2,078	325,125	2,356
\$80,000 under \$90,000	445,955	385	396,280	444	277,829	1,846	252,094	1,529
\$90,000 under \$100,000	303,028	392	302,422	311	230,378	2,612	213,605	2,363
\$100,000 under \$125,000	545,670	1,111	557,714	1,381	449,677	7,463	434,023	6,942
\$125,000 under \$150,000	281,918	1,743	282,804	1,409	271,570	6,641	276,112	5,948
\$150,000 under \$175,000	152,586	1,499	164,790	1,425	186,846	5,867	204,119	6,535
\$175,000 under \$200,000	95,851	1,083	100,108	1,033	152,284	4,644	156,548	5,280
\$200,000 under \$300,000	197,931	2,754	213,345	2,653	334,881	16,634	347,118	16,377
\$300,000 under \$400,000	85,305	1,709	94,043	1,699	149,484	11,380	157,855	11,900
\$400,000 under \$500,000	48,735	1,176	52,740	1,230	89,850	8,643	93,271	8,733
\$500,000 under \$1,000,000	75,492	2,664	84,106	2,610	143,457	23,789	155,274	24,088
\$1,000,000 or more	46,627	4,022	49,809	4,029	86,160	59,959	91,562	60,651

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	1,151,027	9,663	1,151,027	9,663	533,208	7,716	533,208	7,716
Under \$10,000	98,128	1,542	108,621	3,036	66,802	47	66,034	61
\$10,000 under \$20,000	53,560	296	58,631	265	45,402	201	44,970	186
\$20,000 under \$30,000	67,569	179	57,169	128	48,313	152	59,274	183
\$30,000 under \$40,000	55,087	266	77,763	108	53,412	251	58,854	264
\$40,000 under \$50,000	69,198	131	63,807	139	43,994	275	47,241	308
\$50,000 under \$60,000	42,277	139	30,783	74	33,833	242	21,468	277
\$60,000 under \$70,000	48,526	270	57,679	181	22,144	263	20,315	225
\$70,000 under \$80,000	48,125	121	51,412	240	25,363	162	30,033	108
\$80,000 under \$90,000	57,794	310	47,923	139	19,459	120	16,040	169
\$90,000 under \$100,000	38,520	110	31,080	194	18,861	192	14,328	138
\$100,000 under \$125,000	73,803	457	77,867	469	42,463	617	41,949	598
\$125,000 under \$150,000	83,134	492	87,094	556	21,582	385	23,067	402
\$150,000 under \$175,000	83,351	496	76,991	440	18,170	255	15,385	240
\$175,000 under \$200,000	58,041	508	52,216	404	10,050	234	9,082	221
\$200,000 under \$300,000	129,393	1,157	121,029	900	22,503	580	22,922	563
\$300,000 under \$400,000	51,305	679	52,349	482	11,189	304	12,103	420
\$400,000 under \$500,000	29,470	430	31,844	334	8,238	413	7,778	327
\$500,000 under \$1,000,000	40,465	942	42,174	571	11,486	660	12,083	645
\$1,000,000 or more	23,282	1,137	24,595	1,002	9,943	2,362	10,283	2,382

Size of income	Pensions and annuities in AGI ¹		Pensions and annuities ¹		Total statutory adjustments			
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	21,819,513	284,328	23,539,644	414,914	18,424,901	42,847	12,283,528	43,932
Under \$10,000	2,516,608	11,419	2,408,681	11,358	3,048,391	2,196	253,675	1,496
\$10,000 under \$20,000	5,000,203	41,708	4,921,211	41,345	2,963,150	3,543	659,766	2,621
\$20,000 under \$30,000	3,315,888	38,441	3,763,964	45,051	2,650,232	4,101	1,202,781	4,385
\$30,000 under \$40,000	2,470,698	31,222	2,881,472	40,219	2,208,911	3,818	1,666,206	5,087
\$40,000 under \$50,000	2,081,089	27,847	2,224,968	34,125	1,786,783	3,355	1,701,476	4,528
\$50,000 under \$60,000	1,554,297	23,458	1,665,213	28,400	1,188,842	2,435	1,574,311	4,379
\$60,000 under \$70,000	1,436,125	25,075	1,440,276	26,773	889,274	2,281	1,308,253	3,540
\$70,000 under \$80,000	887,721	16,397	880,926	17,807	654,107	2,057	966,911	3,106
\$80,000 under \$90,000	612,343	12,551	705,636	16,531	491,421	1,478	786,885	2,880
\$90,000 under \$100,000	475,981	11,452	502,582	12,526	382,792	1,456	533,917	1,823
\$100,000 under \$125,000	607,626	14,188	745,439	23,070	662,089	2,994	695,703	2,928
\$125,000 under \$150,000	261,164	7,060	384,465	16,576	373,703	2,221	282,539	1,531
\$150,000 under \$175,000	158,055	5,350	243,253	12,230	232,921	1,639	189,405	1,129
\$175,000 under \$200,000	98,489	3,951	164,149	10,397	167,361	1,399	99,907	710
\$200,000 under \$300,000	178,731	6,778	295,863	22,155	337,551	3,120	182,231	1,520
\$300,000 under \$400,000	60,992	2,300	125,102	15,991	140,616	1,461	78,350	684
\$400,000 under \$500,000	34,534	1,321	61,062	9,008	72,939	771	30,632	370
\$500,000 under \$1,000,000	44,123	2,264	84,703	17,474	111,556	1,404	35,557	677
\$1,000,000 or more	24,847	1,549	40,679	13,877	62,263	918	15,024	538

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1996--Continued

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	35,414,589	572,541	35,387,818	546,928	96,576,755	3,089,667	96,578,755	3,089,667
Under \$10,000	700,013	6,892	745,347	6,995	10,567,572	16,616	10,464,293	16,841
\$10,000 under \$20,000	2,134,428	21,844	2,122,063	20,214	20,399,179	126,907	20,144,427	125,163
\$20,000 under \$30,000	3,388,446	34,259	3,557,691	33,957	17,390,606	238,988	17,780,786	245,925
\$30,000 under \$40,000	4,274,985	45,010	4,473,900	44,369	12,481,128	273,188	12,853,116	287,232
\$40,000 under \$50,000	4,566,118	53,059	4,531,740	50,455	9,506,924	284,066	9,474,314	289,028
\$50,000 under \$60,000	4,386,802	55,520	4,278,056	51,672	7,084,830	267,369	6,949,521	265,641
\$60,000 under \$70,000	3,905,221	53,355	3,643,661	47,331	5,288,336	241,866	5,044,953	232,434
\$70,000 under \$80,000	2,756,004	41,618	2,685,688	39,295	3,451,941	185,985	3,294,090	177,531
\$80,000 under \$90,000	2,058,801	35,221	2,022,409	33,634	2,474,566	153,364	2,431,143	149,823
\$90,000 under \$100,000	1,589,294	29,891	1,494,168	26,862	1,801,122	126,033	1,694,760	116,935
\$100,000 under \$125,000	2,209,737	46,718	2,169,400	43,231	2,440,527	204,491	2,429,907	197,317
\$125,000 under \$150,000	1,022,566	24,911	1,044,013	23,529	1,096,644	116,101	1,147,801	115,269
\$150,000 under \$175,000	617,301	16,476	655,029	16,646	664,088	85,621	717,515	87,152
\$175,000 under \$200,000	385,589	11,711	404,293	11,645	407,894	61,526	447,926	62,059
\$200,000 under \$300,000	719,116	26,883	768,784	26,509	765,262	153,888	838,471	155,644
\$300,000 under \$400,000	265,141	12,494	308,826	13,070	285,220	85,598	335,556	88,404
\$400,000 under \$500,000	138,820	8,227	154,311	8,318	146,635	57,238	166,778	58,608
\$500,000 under \$1,000,000	194,077	15,914	217,929	16,317	213,522	128,864	241,129	132,908
\$1,000,000 or more	102,129	32,537	110,511	32,879	110,758	281,958	120,270	285,754

Size of income	Total tax credits				Total income tax			
	1996 Adjusted Gross Income		1979 Income Concept		1996 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	15,851,420	11,304	15,851,420	11,304	90,929,350	658,245	90,929,350	658,245
Under \$10,000	1,247,837	87	1,239,496	91	10,048,132	2,621	9,940,119	2,683
\$10,000 under \$20,000	4,733,747	2,251	4,673,605	2,221	16,277,303	16,859	16,063,774	16,613
\$20,000 under \$30,000	3,676,758	2,048	3,703,588	2,061	16,416,927	33,875	16,785,206	34,963
\$30,000 under \$40,000	1,057,867	474	1,096,931	481	12,464,055	42,380	12,829,378	44,825
\$40,000 under \$50,000	941,399	411	946,405	410	9,496,620	46,269	9,458,935	47,226
\$50,000 under \$60,000	882,657	440	873,912	400	7,078,257	44,148	6,945,559	44,309
\$60,000 under \$70,000	734,239	354	741,327	361	5,288,180	42,202	5,043,567	40,946
\$70,000 under \$80,000	469,276	264	469,721	286	3,452,070	35,019	3,293,855	33,453
\$80,000 under \$90,000	371,879	260	346,137	181	2,474,489	30,561	2,430,566	29,999
\$90,000 under \$100,000	286,802	200	255,556	144	1,801,074	26,300	1,693,905	24,420
\$100,000 under \$125,000	459,749	298	448,068	258	2,440,939	45,244	2,428,790	43,483
\$125,000 under \$150,000	233,840	243	245,050	211	1,096,824	27,485	1,147,517	27,130
\$150,000 under \$175,000	145,891	238	152,040	233	664,211	21,205	717,366	21,390
\$175,000 under \$200,000	100,497	215	110,980	208	407,906	15,904	447,810	15,830
\$200,000 under \$300,000	216,075	515	233,470	570	765,862	43,071	839,010	43,004
\$300,000 under \$400,000	88,405	360	97,503	388	285,363	26,166	335,574	26,627
\$400,000 under \$500,000	53,293	236	55,733	300	146,666	18,450	166,796	18,639
\$500,000 under \$1,000,000	93,136	700	99,657	755	213,660	43,530	241,290	44,526
\$1,000,000 or more	58,075	1,710	62,239	1,745	110,811	96,956	120,330	98,180

* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

group increased 24.6 percent for 1996, following an increase of 19.7 percent for 1995.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1996 are shown in Figure 4.

For the population as a whole, average tax rates for 1996 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories

below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1996: returns with income between \$300,000 and \$400,000 increased 0.5 percentage points; returns with income between \$400,000 and \$500,000 increased 1.6 percentage points; returns with income between \$500,000 and \$1,000,000 increased 3.4 percentage points; and returns with income exceeding \$1,000,000 increased 8.4 percentage points. Although the average tax rate

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1996

Size of 1996 AGI	Total income tax as a percentage of adjusted gross income										
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8

Size of 1996 AGI	Total income tax as a percentage of 1979 Income Concept										
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3
Under \$10,000	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2	3.1	3.2
\$10,000 under \$20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6
\$60,000 under \$70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5
\$90,000 under \$100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2
\$100,000 under \$125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1
\$125,000 under \$150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3
\$150,000 under \$175,000	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4
\$175,000 under \$200,000	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9
\$200,000 under \$300,000	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3
\$300,000 under \$400,000	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1
\$400,000 under \$500,000	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0
\$500,000 under \$1,000,000	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1
\$1,000,000 or more	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8

for 1996 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1996 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could

be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1997.

All returns processed during 1997 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (120,917,968 returns) reported in Table C and the estimated total of all returns (120,351,208) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1996. While about 97 percent of the returns processed during Calendar Year 1997 were for Tax Year 1996, a few were for non-calendar years ending during 1996 and 1997, and some were returns for prior years. Returns for prior years were used in place of 1996 returns expected to be received and processed after December 31, 1997. This was done in the belief that

the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1997.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax. (Expanded income is explained in footnote 1.)
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991. (Indexing is explained in footnote 2.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Bonnye Walker and William Wong designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1997 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations,

economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1996, 0.06 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary.

The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.

2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$12.751 billion, and its related coefficient of variation, CV(X), is 1.47 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$12.751 \times 10^9) \cdot (0.0147) \\ &= \$0.187 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$12.564 billion to \$12.938 billion, and the 95 percent confidence interval is from \$12.377 billion to \$13.125 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnotes

- [1] Expanded income is adjusted gross income (AGI) *plus* tax-exempt interest, nontaxable Social Security benefits, the foreign-earned income exclusion, and items of "tax preference" for "alternative minimum tax" purposes; *less* unreimbursed employee business expenses, investment interest to the extent it does not exceed investment income, and miscellaneous itemized deductions not subject to the 2-percent-of-AGI floor.
- [2] Indexing of positive and negative income is done by dividing them by the ratio of the Gross Domestic Product Implicit Price Deflator for the fourth quarter of 1995 to the fourth quarter of the base year of 1991. The deflators can be found in Table C.1. of page D-36 of U. S. Department of Commerce, Bureau of Economic Analysis publication, *Survey of Current Business* (December 1996) Vol 76, number 12.

References

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- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1996

Description of the sample strata	Degree of interest ³	Number of Returns by type of form attached										Number of returns	
		Form 1040, with Form 2555		Form 1040, with Form 1116 but without Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555		All other forms		Population counts	Sample counts
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
Grand total		270,722	11,786	1,632,821	19,871	16,791,358	29,157	1,612,814	3,956	100,607,900	59,297	120,917,968 ¹	126,420
Form 1040 returns only with adjusted gross income of \$200,000 and over with no income tax after credits and no additional tax for tax preferences, total												2,306 ²	2,306
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total												47	47
Other Returns, total												120,915,615	124,067
Indexed Negative Income ⁴													
Total		270,722	11,786	1,632,821	19,871	16,791,358	29,157	1,612,814	3,956	100,607,900	59,297		
Indexed Negative Income ⁴													
Under \$30,000	1	—	—	—	—	—	—	—	—	27,243,589	5,843	27,243,589	5,843
Under \$30,000	2	6,213	64	103,641	36	1,914,948	583	137,603	48	30,411,674	9,787	32,574,079	10,518
Under \$30,000	3-4	56,412	530	100,161	83	3,562,006	2,842	210,752	166	5,929,077	4,817	9,858,408	8,438
\$30,000 under \$60,000	1-2	5,148	52	138,623	42	1,803,242	583	214,681	66	19,289,410	6,185	21,451,104	6,928
\$30,000 under \$60,000	3-4	62,448	642	174,126	141	3,332,125	2,911	294,627	277	4,842,675	4,355	8,706,001	8,326
\$60,000 under \$120,000	1-3	7,116	126	272,210	85	1,681,727	575	230,501	82	8,203,987	2,824	10,395,541	3,692
\$60,000 under \$120,000	4	55,648	1,124	191,323	177	2,041,104	2,038	169,936	166	1,757,026	1,714	4,215,037	5,219
\$120,000 under \$250,000	1-3	8,593	868	157,844	185	385,654	535	114,181	151	1,123,583	1,421	1,789,855	3,160
\$120,000 under \$250,000	4	33,331	3,417	183,678	546	928,066	2,692	59,203	136	679,300	1,888	1,883,578	8,679
\$250,000 under \$500,000	All	15,897	1,507	174,222	1,079	383,654	2,430	58,670	363	390,115	2,537	1,022,558	7,916
\$500,000 under \$1,000,000	All	4,048	1,669	80,743	1,950	100,668	2,438	15,278	350	110,307	2,649	311,044	9,096
\$1,000,000 under \$2,000,000	All	936	936	32,267	3,800	23,826	2,812	3,842	472	32,730	3,865	93,601	11,885
\$2,000,000 under \$5,000,000	All	267	267	15,251	4,821	7,543	2,391	1,235	415	11,701	3,698	35,937	11,592
\$5,000,000 under \$10,000,000	All	67	67	4,009	4,009	1,418	1,418	248	248	2,222	2,222	7,964	7,964
\$10,000,000 or more	All	34	34	2,498	2,498	571	571	100	100	1,039	1,039	4,242	4,242

¹ This population includes an estimated 566,760 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 79 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

⁴ Positive and Negative Income classes are divided by a Gross Domestic Product Deflator of 1.103 to represent a base year of 1991.

-- Data combined

Section 3

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Tony Hall and Earl Robinson were responsible for programming the Basic Tables. Table 1.4CV was programmed by Tammy Dingbaum. Review of specific tables was performed by Michael Parisi.

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total.....	120,351,208	100.0	4,535,974,492	100.0	37,689	90,929,350	100.0	4,341,870,603	100.0
No adjusted gross income	909,440	0.8	-54,552,801	(X)	-59,985	4,496	(Z)	-7,737,444	(X)
\$1 under \$1,000	2,351,018	2.0	1,415,311	(Z)	602	381,830	0.4	319,465	(Z)
\$1,000 under \$2,000	3,283,300	2.7	4,878,427	0.1	1,486	914,700	1.0	1,328,727	(Z)
\$2,000 under \$3,000	3,188,395	2.6	7,952,031	0.2	2,494	681,928	0.7	1,690,493	(Z)
\$3,000 under \$4,000	3,132,808	2.6	10,955,153	0.2	3,497	699,338	0.8	2,443,641	0.1
\$4,000 under \$5,000	2,916,837	2.4	13,134,567	0.3	4,503	1,159,398	1.3	5,211,565	0.1
\$5,000 under \$6,000	2,591,276	2.2	14,209,349	0.3	5,484	685,507	0.8	3,716,018	0.1
\$6,000 under \$7,000	2,806,255	2.3	18,199,942	0.4	6,485	860,850	0.9	5,638,673	0.1
\$7,000 under \$8,000	2,802,551	2.3	21,037,684	0.5	7,507	1,455,791	1.6	11,001,771	0.3
\$8,000 under \$9,000	2,686,998	2.2	22,662,985	0.5	8,498	1,587,579	1.7	13,481,898	0.3
\$9,000 under \$10,000	2,734,667	2.3	25,985,039	0.6	9,502	1,616,714	1.8	15,372,776	0.4
\$10,000 under \$11,000	2,703,326	2.2	28,392,289	0.6	10,503	1,557,651	1.7	16,367,009	0.4
\$11,000 under \$12,000	2,685,194	2.2	30,895,567	0.7	11,506	1,537,354	1.7	17,677,246	0.4
\$12,000 under \$13,000	2,516,899	2.1	31,415,882	0.7	12,482	1,453,122	1.6	18,146,410	0.4
\$13,000 under \$14,000	2,640,991	2.2	35,673,152	0.8	13,507	1,704,921	1.9	23,055,696	0.5
\$14,000 under \$15,000	2,675,336	2.2	38,801,191	0.9	14,503	1,759,392	1.9	25,518,530	0.6
\$15,000 under \$16,000	2,474,387	2.1	38,391,631	0.8	15,516	1,629,173	1.8	25,295,060	0.6
\$16,000 under \$17,000	2,444,913	2.0	40,315,345	0.9	16,489	1,688,078	1.9	27,825,758	0.6
\$17,000 under \$18,000	2,325,654	1.9	40,719,009	0.9	17,509	1,579,607	1.7	27,648,317	0.6
\$18,000 under \$19,000	2,271,467	1.9	42,028,114	0.9	18,503	1,760,266	1.9	32,583,081	0.8
\$19,000 under \$20,000	2,093,905	1.7	40,805,669	0.9	19,488	1,607,738	1.8	31,344,452	0.7
\$20,000 under \$25,000	9,725,580	8.1	217,937,834	4.8	22,409	8,509,932	9.4	191,153,981	4.4
\$25,000 under \$30,000	8,061,651	6.7	221,082,456	4.9	27,424	7,906,995	8.7	216,946,331	5.0
\$30,000 under \$40,000	12,549,433	10.4	436,403,630	9.6	34,775	12,464,055	13.7	433,449,450	10.0
\$40,000 under \$50,000	9,538,700	7.9	426,758,316	9.4	44,740	9,496,620	10.4	424,919,769	9.8
\$50,000 under \$75,000	14,322,850	11.9	871,837,297	19.2	60,870	14,296,676	15.7	870,277,456	20.0
\$75,000 under \$100,000	5,801,418	4.8	498,359,119	11.0	85,903	5,797,393	6.4	498,012,263	11.5
\$100,000 under \$200,000	4,612,554	3.8	603,667,019	13.3	130,875	4,609,880	5.1	603,353,851	13.9
\$200,000 under \$500,000	1,198,671	1.0	347,404,071	7.7	289,824	1,197,891	1.3	347,176,831	8.0
\$500,000 under \$1,000,000	213,824	0.2	144,807,152	3.2	677,226	213,661	0.2	144,694,528	3.3
\$1,000,000 or more	110,912	0.1	314,402,063	6.9	2,834,698	110,811	0.1	313,957,002	7.2

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income						Income tax after credits				Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)			
Size of Adjusted Gross Income														
Total	90,900,468	3,071,311,050	100.0	90,906,919	655,420,460	100.0	658,244,750	100.0	21.4	15.2	7,239			
No adjusted gross income	-	-	-	1,237	198	(Z)	120,585	(Z)	(Z)	(Z)	26,821			
\$1 under \$1,000	381,514	59,934	(Z)	381,822	9,241	(Z)	9,452	(Z)	15.8	3.0	25			
\$1,000 under \$2,000	914,594	452,062	(Z)	914,691	72,326	(Z)	72,504	(Z)	16.0	5.5	79			
\$2,000 under \$3,000	681,927	458,647	(Z)	681,927	79,754	(Z)	80,125	(Z)	17.5	4.7	117			
\$3,000 under \$4,000	698,065	579,915	(Z)	699,296	110,790	(Z)	111,010	(Z)	19.1	4.5	159			
\$4,000 under \$5,000	1,156,288	975,126	(Z)	1,156,288	156,756	(Z)	156,835	(Z)	16.1	3.0	135			
\$5,000 under \$6,000	684,268	1,167,797	(Z)	685,499	186,772	(Z)	187,696	(Z)	16.1	5.1	274			
\$6,000 under \$7,000	857,732	1,548,350	0.1	857,732	236,626	(Z)	237,869	(Z)	15.4	4.2	276			
\$7,000 under \$8,000	1,455,777	2,555,118	0.1	1,455,787	366,078	0.1	366,125	0.1	14.3	3.3	251			
\$8,000 under \$9,000	1,584,431	3,542,674	0.1	1,587,538	522,320	0.1	522,320	0.1	14.7	3.9	329			
\$9,000 under \$10,000	1,615,508	5,013,506	0.2	1,616,711	756,308	0.1	756,589	0.1	15.1	4.9	468			
\$10,000 under \$11,000	1,556,273	6,218,144	0.2	1,557,603	937,557	0.1	938,320	0.1	15.1	5.7	602			
\$11,000 under \$12,000	1,537,351	7,196,098	0.2	1,537,351	1,076,462	0.2	1,077,786	0.2	15.0	6.1	701			
\$12,000 under \$13,000	1,451,883	7,516,212	0.2	1,453,113	1,125,375	0.2	1,125,390	0.2	15.0	6.2	774			
\$13,000 under \$14,000	1,704,884	9,535,688	0.3	1,704,874	1,438,257	0.2	1,438,488	0.2	15.1	6.2	844			
\$14,000 under \$15,000	1,759,084	10,772,027	0.4	1,759,392	1,620,256	0.2	1,620,256	0.2	15.0	6.3	921			
\$15,000 under \$16,000	1,629,173	11,800,229	0.4	1,629,173	1,758,993	0.3	1,759,325	0.3	14.9	7.0	1,080			
\$16,000 under \$17,000	1,688,075	13,644,112	0.4	1,688,075	2,043,324	0.3	2,043,701	0.3	15.0	7.3	1,211			
\$17,000 under \$18,000	1,579,565	13,892,554	0.5	1,579,565	2,076,547	0.3	2,077,114	0.3	15.0	7.5	1,315			
\$18,000 under \$19,000	1,760,222	17,307,977	0.6	1,760,222	2,469,132	0.4	2,469,358	0.4	14.3	7.6	1,403			
\$19,000 under \$20,000	1,607,738	16,330,567	0.5	1,607,738	2,309,015	0.4	2,309,044	0.4	14.1	7.4	1,436			
\$20,000 under \$25,000	8,509,443	106,362,851	3.5	8,509,878	15,061,512	2.3	15,063,847	2.3	14.2	7.9	1,770			
\$25,000 under \$30,000	7,905,074	127,805,567	4.2	7,906,874	18,807,896	2.9	18,810,892	2.9	14.7	8.7	2,379			
\$30,000 under \$40,000	12,463,994	273,024,089	8.9	12,463,856	42,374,895	6.5	42,380,167	6.4	15.5	9.8	3,400			
\$40,000 under \$50,000	9,494,274	283,839,225	9.2	9,493,699	46,256,578	7.1	46,269,147	7.0	16.3	10.9	4,872			
\$50,000 under \$75,000	14,295,843	609,440,260	19.8	14,293,147	104,849,533	16.0	104,909,151	15.9	17.2	12.1	7,338			
\$75,000 under \$100,000	5,797,323	365,062,691	11.9	5,796,468	73,234,654	11.2	73,320,894	11.1	20.1	14.7	12,647			
\$100,000 under \$200,000	4,608,970	467,726,158	15.2	4,607,040	109,371,347	16.7	109,837,768	16.7	23.5	18.2	23,827			
\$200,000 under \$500,000	1,196,961	296,697,309	9.7	1,196,188	86,792,974	13.2	87,686,891	13.3	29.6	25.3	73,201			
\$500,000 under \$1,000,000	213,496	128,853,200	4.2	213,426	43,058,832	6.6	43,529,845	6.6	33.8	30.1	203,733			
\$1,000,000 or more	110,740	281,932,966	9.2	110,710	96,260,153	14.7	96,956,057	14.7	34.4	30.9	874,968			

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income....	909,440	0.8	-54,552,801	(X)	-59,985	4,496	(Z)	-7,737,444	(X)
\$1 under \$1,000.....	2,351,018	2.0	1,415,311	(Z)	602	381,830	0.4	319,465	(Z)
\$1 under \$2,000.....	5,634,318	4.7	6,293,739	0.1	1,117	1,296,531	1.4	1,648,193	(Z)
\$1 under \$3,000.....	8,822,713	7.3	14,245,769	0.3	1,615	1,978,458	2.2	3,338,686	0.1
\$1 under \$4,000.....	11,955,520	9.9	25,200,923	0.5	2,108	2,677,797	2.9	5,782,327	0.1
\$1 under \$5,000.....	14,872,357	12.4	38,335,489	0.8	2,578	3,837,195	4.2	10,993,892	0.3
\$1 under \$6,000.....	17,463,633	14.5	52,544,839	1.1	3,009	4,522,701	5.0	14,709,910	0.3
\$1 under \$7,000.....	20,269,888	16.8	70,744,780	1.5	3,490	5,383,552	5.9	20,348,583	0.5
\$1 under \$8,000.....	23,072,439	19.2	91,782,464	2.0	3,978	6,839,343	7.5	31,350,354	0.7
\$1 under \$9,000.....	25,739,437	21.4	114,445,449	2.5	4,446	8,426,922	9.3	44,832,251	1.0
\$1 under \$10,000.....	28,474,104	23.7	140,430,487	3.1	4,932	10,043,636	11.0	60,205,027	1.4
\$1 under \$11,000.....	31,177,430	25.9	168,822,776	3.7	5,415	11,601,287	12.8	76,572,036	1.8
\$1 under \$12,000.....	33,862,623	28.1	199,718,343	4.4	5,898	13,138,642	14.4	94,249,282	2.2
\$1 under \$13,000.....	36,379,522	30.2	231,134,224	5.0	6,353	14,591,764	16.0	112,395,692	2.6
\$1 under \$14,000.....	39,020,513	32.4	266,807,376	5.8	6,838	16,296,685	17.9	135,451,388	3.1
\$1 under \$15,000.....	41,695,849	34.6	305,608,568	6.7	7,329	18,056,077	19.9	160,969,918	3.7
\$1 under \$16,000.....	44,170,236	36.7	344,000,199	7.5	7,788	19,685,250	21.6	186,264,979	4.3
\$1 under \$17,000.....	46,615,149	38.7	384,315,544	8.4	8,244	21,373,328	23.5	214,090,737	4.9
\$1 under \$18,000.....	48,940,802	40.7	425,034,553	9.3	8,685	22,952,935	25.2	241,739,054	5.6
\$1 under \$19,000.....	51,212,269	42.6	467,062,668	10.2	9,120	24,713,201	27.2	274,322,135	6.3
\$1 under \$20,000.....	53,306,174	44.3	507,868,336	11.1	9,527	26,320,939	28.9	305,666,587	7.0
\$1 under \$25,000.....	63,031,754	52.4	725,806,170	15.8	11,515	34,830,871	38.3	496,820,568	11.4
\$1 under \$30,000.....	71,093,405	59.1	946,888,627	20.6	13,319	42,737,866	47.0	713,766,899	16.4
\$1 under \$40,000.....	83,642,838	69.5	1,383,292,257	30.1	16,538	55,201,921	60.7	1,147,216,348	26.4
\$1 under \$50,000.....	93,181,538	77.4	1,810,050,573	39.4	19,425	64,698,541	71.2	1,572,136,117	36.1
\$1 under \$75,000.....	107,504,388	89.3	2,681,887,969	58.4	24,947	78,995,217	86.9	2,442,413,573	56.2
\$1 under \$100,000.....	113,305,806	94.1	3,180,246,988	69.3	28,068	84,792,610	93.3	2,940,425,836	67.6
\$1 under \$200,000.....	117,918,360	98.0	3,783,914,007	82.4	32,089	89,402,491	98.3	3,543,779,686	81.5
\$1 under \$500,000.....	119,117,032	99.0	4,131,318,077	90.0	34,683	90,600,382	99.6	3,890,956,517	89.5
\$1 under \$1,000,000.....	119,330,855	99.2	4,276,125,230	93.2	35,834	90,814,042	99.9	4,035,651,045	92.8
\$1 or more.....	119,441,768	99.2	4,590,527,293	100.0	38,433	90,924,854	100.0	4,349,608,047	100.0
All returns.....	120,351,208	100.0	4,535,974,492	98.8	37,689	90,929,350	100.0	4,341,870,603	99.8

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Total	Percentage of taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Accumulated from Smallest Size of Adjusted Gross Income												
No adjusted gross income	-	-	-	1,237	198	(Z)	120,585	(Z)	(X)	(X)	26,821	
\$1 under \$1,000	381,514	59,934	(Z)	381,822	9,241	(Z)	9,452	(Z)	15.8	3.0	25	
\$1 under \$2,000	1,296,108	511,996	(Z)	1,296,513	81,566	(Z)	81,956	(Z)	16.0	5.0	63	
\$1 under \$3,000	1,978,035	970,643	(Z)	1,978,439	161,320	(Z)	162,081	(Z)	16.7	4.9	82	
\$1 under \$4,000	2,676,100	1,550,558	0.1	2,677,735	272,111	(Z)	273,091	(Z)	17.6	4.7	102	
\$1 under \$5,000	3,832,387	2,525,684	0.1	3,834,023	428,867	0.1	429,926	0.1	17.0	3.9	112	
\$1 under \$6,000	4,516,655	3,693,481	0.1	4,519,522	615,639	0.1	617,622	0.1	16.7	4.2	137	
\$1 under \$7,000	5,374,387	5,241,831	0.2	5,377,253	852,264	0.1	855,491	0.1	16.3	4.2	159	
\$1 under \$8,000	6,830,164	7,796,949	0.3	6,833,040	1,218,342	0.2	1,221,616	0.2	15.7	3.9	179	
\$1 under \$9,000	8,414,594	11,339,623	0.4	8,420,578	1,740,662	0.3	1,744,135	0.3	15.4	3.9	207	
\$1 under \$10,000	10,030,102	16,353,129	0.5	10,037,289	2,496,970	0.4	2,500,725	0.4	15.3	4.2	249	
\$1 under \$11,000	11,586,375	22,571,273	0.7	11,594,892	3,434,527	0.5	3,439,045	0.5	15.2	4.5	296	
\$1 under \$12,000	13,123,726	29,767,371	1.0	13,132,243	4,510,988	0.7	4,516,831	0.7	15.2	4.8	344	
\$1 under \$13,000	14,575,609	37,283,583	1.2	14,585,356	5,636,364	0.9	5,642,220	0.9	15.1	5.0	387	
\$1 under \$14,000	16,280,493	46,819,271	1.5	16,290,231	7,074,620	1.1	7,080,708	1.1	15.1	5.2	434	
\$1 under \$15,000	18,039,578	57,591,298	1.9	18,049,623	8,694,876	1.3	8,700,964	1.3	15.1	5.4	482	
\$1 under \$16,000	19,668,751	69,391,527	2.3	19,678,796	10,453,869	1.6	10,460,289	1.6	15.1	5.6	531	
\$1 under \$17,000	21,356,826	83,035,638	2.7	21,366,871	12,497,193	1.9	12,503,990	1.9	15.1	5.8	585	
\$1 under \$18,000	22,936,391	96,928,192	3.2	22,946,436	14,573,741	2.2	14,581,104	2.2	15.0	6.0	635	
\$1 under \$19,000	24,696,613	114,236,169	3.7	24,706,658	17,042,873	2.6	17,050,462	2.6	14.9	6.2	690	
\$1 under \$20,000	26,304,351	130,566,735	4.3	26,314,396	19,351,888	3.0	19,359,506	2.9	14.8	6.3	736	
\$1 under \$25,000	34,813,794	236,929,586	7.7	34,824,274	34,413,400	5.3	34,423,354	5.2	14.5	6.9	988	
\$1 under \$30,000	42,718,868	364,735,153	11.9	42,731,148	53,221,296	8.1	53,234,246	8.1	14.6	7.5	1,246	
\$1 under \$40,000	55,182,862	637,759,241	20.8	55,195,004	95,596,192	14.6	95,614,412	14.5	15.0	8.3	1,732	
\$1 under \$50,000	64,677,136	921,598,467	30.0	64,688,702	141,852,769	21.6	141,883,559	21.6	15.4	9.0	2,193	
\$1 under \$75,000	78,972,979	1,531,038,726	49.8	78,981,850	246,702,302	37.6	246,792,710	37.5	16.1	10.1	3,124	
\$1 under \$100,000	84,770,302	1,896,101,417	61.7	84,778,318	319,936,956	48.8	320,113,604	48.6	16.9	10.9	3,775	
\$1 under \$200,000	89,379,272	2,363,827,575	77.0	89,385,357	429,308,303	65.5	429,951,373	65.3	18.2	12.1	4,809	
\$1 under \$500,000	90,576,232	2,660,524,885	86.6	90,581,545	516,101,277	78.7	517,638,263	78.6	19.5	13.3	5,713	
\$1 under \$1,000,000	90,789,728	2,789,378,084	90.8	90,794,971	559,160,109	85.3	561,168,108	85.3	20.1	13.9	6,179	
\$1 or more	90,900,468	3,071,311,050	100.0	90,905,681	655,420,262	100.0	658,124,165	100.0	21.4	15.1	7,238	
All returns	90,900,468	3,071,311,050	100.0	90,906,919	655,420,460	100.0	658,244,750	100.0	21.4	15.2	7,239	

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total			Amount	Percent of total
	(41)	(42)	(43)	(44)	(46)	(47)	(48)	(49)
Accumulated from Largest Size of Adjusted Gross Income								
\$1,000,000 or more	110,912	0.1	314,402,063	6.8	110,811	0.1	313,957,002	7.2
\$500,000 or more	324,736	0.3	459,209,215	10.0	324,472	0.4	458,651,530	10.5
\$200,000 or more	1,523,407	1.3	806,613,286	17.6	1,522,363	1.7	805,828,361	18.5
\$100,000 or more	6,135,961	5.1	1,410,280,305	30.7	6,132,243	6.7	1,409,182,211	32.4
\$75,000 or more	11,937,379	9.9	1,908,639,424	41.6	11,929,637	13.1	1,907,194,475	43.8
\$50,000 or more	26,260,230	21.8	2,780,476,720	60.6	26,226,313	28.8	2,777,471,930	63.9
\$40,000 or more	35,798,930	29.7	3,207,235,036	69.9	35,722,933	39.3	3,202,391,699	73.6
\$30,000 or more	48,348,363	40.2	3,643,638,666	79.4	48,186,988	53.0	3,635,841,148	83.6
\$25,000 or more	56,410,014	46.9	3,864,721,122	84.2	56,093,983	61.7	3,852,787,480	88.6
\$20,000 or more	66,135,594	55.0	4,082,658,957	88.9	64,603,915	71.0	4,043,941,460	93.0
\$19,000 or more	68,229,499	56.7	4,123,464,625	89.8	66,211,652	72.8	4,075,285,912	93.7
\$18,000 or more	70,500,965	58.6	4,165,492,739	90.7	67,971,919	74.8	4,107,868,993	94.4
\$17,000 or more	72,826,619	60.5	4,206,211,749	91.6	69,551,525	76.5	4,135,517,310	95.1
\$16,000 or more	75,271,532	62.5	4,246,527,094	92.5	71,239,604	78.3	4,163,343,069	95.7
\$15,000 or more	77,745,919	64.6	4,284,918,725	93.3	72,868,777	80.1	4,188,638,129	96.3
\$14,000 or more	80,421,255	66.8	4,323,719,916	94.2	74,628,169	82.1	4,214,156,659	96.9
\$13,000 or more	83,062,245	69.0	4,359,393,069	95.0	76,333,090	83.9	4,237,212,355	97.4
\$12,000 or more	85,579,144	71.1	4,390,808,950	95.6	77,786,212	85.5	4,255,358,765	97.8
\$11,000 or more	88,264,338	73.3	4,421,704,517	96.3	79,323,568	87.2	4,273,036,011	98.2
\$10,000 or more	90,967,664	75.6	4,450,096,805	96.9	80,881,218	88.9	4,289,403,020	98.6
\$9,000 or more	93,702,331	77.9	4,476,081,844	97.5	82,497,932	90.7	4,304,775,796	99.0
\$8,000 or more	96,369,329	80.1	4,498,744,829	98.0	84,085,511	92.5	4,318,257,693	99.3
\$7,000 or more	99,171,879	82.4	4,519,782,513	98.5	85,541,302	94.1	4,329,259,464	99.5
\$6,000 or more	101,978,134	84.7	4,537,982,454	98.9	86,402,152	95.0	4,334,898,137	99.7
\$5,000 or more	104,569,410	86.9	4,552,191,804	99.2	87,087,659	95.8	4,338,614,155	99.7
\$4,000 or more	107,486,247	89.3	4,565,326,370	99.5	88,247,057	97.1	4,343,825,720	99.9
\$3,000 or more	110,619,055	91.9	4,576,281,523	99.7	88,946,395	97.8	4,346,269,361	99.9
\$2,000 or more	113,807,449	94.6	4,584,233,554	99.9	89,628,323	98.6	4,347,959,854	100.0
\$1,000 or more	117,090,749	97.3	4,589,111,982	100.0	90,543,023	99.6	4,349,288,582	100.0
\$1 or more	119,441,768	99.2	4,590,527,293	100.0	90,924,854	100.0	4,349,608,047	100.0
All returns	120,351,208	100.0	4,535,974,492	98.8	90,925,350	100.0	4,341,870,603	99.8

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns									
	Taxable income				Income tax after credits			Total income tax		
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Percentage of taxable income	Average gross income less deficit
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
	(60)									
Accumulated from Largest Size of Adjusted Gross Income										
\$1,000,000 or more	110,740	281,932,966	9.2	110,710	96,260,153	14.7	96,956,057	14.7	34.4	30.9
\$500,000 or more	324,236	410,796,166	13.4	324,136	139,318,985	21.3	140,485,902	21.3	34.2	30.6
\$200,000 or more	1,521,197	707,483,475	23.0	1,520,324	226,111,959	34.5	228,172,793	34.7	32.3	28.3
\$100,000 or more	6,130,167	1,175,209,633	38.3	6,127,364	335,483,306	51.2	338,010,561	51.4	28.8	24.0
\$75,000 or more	11,927,490	1,540,272,324	50.2	11,923,832	408,717,960	62.4	411,331,455	62.5	26.7	21.6
\$50,000 or more	26,223,332	2,149,712,584	70.0	26,216,979	513,567,493	78.4	516,240,607	78.4	24.0	18.6
\$40,000 or more	35,717,607	2,433,551,809	79.2	35,710,678	559,824,070	85.4	562,509,753	85.5	23.1	17.6
\$30,000 or more	48,181,600	2,706,575,898	88.1	48,174,533	602,198,966	91.9	604,889,920	91.9	22.3	16.6
\$25,000 or more	58,086,675	2,834,381,464	92.3	58,081,407	621,006,862	94.7	623,700,811	94.8	22.0	16.2
\$20,000 or more	64,596,118	2,940,744,315	95.7	64,591,285	636,068,374	97.0	638,764,659	97.0	21.7	15.8
\$19,000 or more	66,203,855	2,957,074,882	96.3	66,199,023	638,377,389	97.4	641,073,703	97.4	21.7	15.7
\$18,000 or more	67,964,077	2,974,382,858	96.8	67,959,245	640,846,521	97.8	643,543,061	97.8	21.6	15.7
\$17,000 or more	69,543,643	2,988,275,412	97.3	69,538,810	642,923,069	98.1	645,620,175	98.1	21.6	15.6
\$16,000 or more	71,231,718	3,001,919,524	97.7	71,226,885	644,966,393	98.4	647,663,877	98.4	21.6	15.6
\$15,000 or more	72,860,891	3,013,719,753	98.1	72,856,059	646,725,386	98.7	649,423,201	98.7	21.5	15.5
\$14,000 or more	74,619,975	3,024,491,780	98.5	74,615,450	648,345,642	98.9	651,043,457	98.9	21.5	15.4
\$13,000 or more	76,324,859	3,034,027,467	98.8	76,320,325	649,783,898	99.1	652,481,945	99.1	21.5	15.4
\$12,000 or more	77,776,742	3,041,543,680	99.0	77,773,438	650,909,274	99.3	653,607,334	99.3	21.5	15.4
\$11,000 or more	79,314,093	3,048,739,777	99.3	79,310,790	651,985,735	99.5	654,685,121	99.5	21.5	15.3
\$10,000 or more	80,870,366	3,054,957,922	99.5	80,868,392	652,923,292	99.6	655,623,441	99.6	21.5	15.3
\$9,000 or more	82,485,874	3,059,971,428	99.6	82,485,103	653,679,600	99.7	656,380,030	99.7	21.5	15.2
\$8,000 or more	84,070,305	3,063,514,102	99.7	84,072,641	654,201,920	99.8	656,902,550	99.8	21.4	15.2
\$7,000 or more	85,526,082	3,066,069,219	99.8	85,528,428	654,567,998	99.9	657,268,674	99.9	21.4	15.2
\$6,000 or more	86,383,813	3,067,617,570	99.9	86,386,160	654,804,623	99.9	657,506,543	99.9	21.4	15.2
\$5,000 or more	87,068,081	3,068,785,366	99.9	87,071,659	654,991,395	99.9	657,694,240	99.9	21.4	15.2
\$4,000 or more	88,224,369	3,069,760,492	99.9	88,227,946	655,148,151	100.0	657,851,074	99.9	21.4	15.1
\$3,000 or more	88,922,434	3,070,340,407	100.0	88,927,242	655,258,942	100.0	657,962,084	100.0	21.4	15.1
\$2,000 or more	89,604,360	3,070,799,054	100.0	89,609,169	655,338,696	100.0	658,042,209	100.0	21.4	15.1
\$1,000 or more	90,518,954	3,071,251,116	100.0	90,523,859	655,411,021	100.0	658,114,713	100.0	21.4	15.1
\$1 or more	90,900,468	3,071,311,050	100.0	90,905,681	655,420,262	100.0	658,124,165	100.0	21.4	15.1
All returns	90,900,468	3,071,311,050	100.0	90,905,919	655,420,460	100.0	658,244,750	100.0	21.4	15.2

X Percentage not computed

Z Less than 0.05 percent

NOTE: Detail may not add to totals because of rounding

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns											Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total.....	120,351,208	4,535,974,482	598,860,677	35,414,589	572,541,293	83,996,917	426,102,973	96,576,755	3,089,667,389	90,906,919	655,420,460	90,929,350	658,244,750
No adjusted gross income	909,440	-54,552,801	4,101,530	-	-	-	-	-	-	1,237	198	4,496	120,584
\$1 under \$5,000	14,872,357	38,335,489	29,293,806	204,305	2,206,351	14,667,224	49,548,521	3,890,498	2,528,474	3,834,023	428,867	3,837,195	429,926
\$5,000 under \$10,000	13,601,747	102,094,998	48,473,040	495,708	4,686,064	13,102,931	63,238,366	6,677,074	14,087,295	6,203,266	2,068,103	6,206,441	2,070,799
\$10,000 under \$15,000	13,221,745	165,178,080	58,566,841	889,415	8,827,240	12,331,099	64,531,653	9,656,696	44,218,109	8,012,334	6,197,906	8,012,441	6,200,239
\$15,000 under \$20,000	11,610,325	202,259,769	55,099,462	1,245,013	13,016,773	10,352,879	54,970,431	10,742,482	82,688,941	8,264,773	10,657,012	8,264,862	10,658,543
\$20,000 under \$25,000	9,725,580	217,937,834	48,865,990	1,545,702	15,211,056	8,179,878	44,020,496	9,437,082	110,948,882	8,509,878	15,061,512	8,509,932	15,063,847
\$25,000 under \$30,000	8,061,651	221,082,456	41,571,791	1,842,743	19,048,138	6,215,800	33,789,313	7,953,525	128,039,293	7,906,874	18,807,896	7,906,995	18,810,892
\$30,000 under \$40,000	12,549,433	436,403,630	71,356,382	4,274,985	45,009,898	8,274,448	47,459,844	12,481,128	273,188,362	12,463,856	42,374,895	12,464,055	42,380,166
\$40,000 under \$50,000	9,538,700	426,758,316	60,128,812	4,566,118	53,059,428	4,963,225	30,029,755	9,506,924	284,066,359	9,493,699	46,256,578	9,496,620	46,269,147
\$50,000 under \$75,000	14,322,850	871,837,296	102,003,173	9,792,906	131,283,539	4,529,846	29,272,233	14,303,231	609,539,154	14,293,147	104,849,532	14,296,676	104,909,151
\$75,000 under \$100,000	5,801,418	498,359,118	43,005,030	4,903,217	84,321,964	898,192	5,996,090	5,797,564	365,077,448	5,796,468	73,234,654	5,797,393	73,320,894
\$100,000 under \$200,000	4,612,554	603,667,019	33,682,208	4,235,193	99,815,487	377,320	2,565,269	4,609,154	467,738,769	4,607,040	109,371,347	4,609,880	109,837,768
\$200,000 under \$500,000	1,198,671	347,404,070	2,712,612	1,123,077	47,603,808	75,553	495,111	1,197,118	296,724,135	1,196,188	86,792,974	1,197,891	87,686,891
\$500,000 under \$1,000,000	213,823	144,807,152	-	194,077	15,914,229	**28,522	**185,892	213,522	128,864,381	213,426	43,058,832	213,660	43,529,845
\$1,000,000 or more	110,912	314,402,063	-	102,129	32,537,330	**	**	110,758	281,957,786	110,710	96,260,153	110,811	96,956,057
Taxable returns, total.....	90,929,350	4,341,870,603	448,644,008	33,329,940	537,679,516	57,565,480	292,430,781	90,900,463	3,071,311,050	90,906,919	655,420,460	90,929,350	658,244,750
No adjusted gross income	4,496	-7,737,444	32,296	-	-	-	-	-	-	1,237	198	4,496	120,584
\$1 under \$5,000	3,837,195	10,993,892	17,074	12,346	23,520	3,824,849	8,453,454	3,832,387	2,525,684	3,834,023	428,867	3,837,195	429,926
\$5,000 under \$10,000	6,206,441	49,211,135	10,329,572	130,083	644,752	6,073,251	24,467,395	6,197,715	13,827,445	6,203,266	2,068,103	6,206,441	2,070,799
\$10,000 under \$15,000	8,012,441	100,764,891	22,314,495	429,937	2,790,084	7,581,273	34,437,591	8,009,475	41,238,169	8,012,334	6,197,906	8,012,441	6,200,239
\$15,000 under \$20,000	8,264,862	144,696,669	28,393,839	782,496	6,138,982	7,469,934	37,192,582	8,264,773	72,975,438	8,264,773	10,657,012	8,264,862	10,658,543
\$20,000 under \$25,000	8,509,932	191,153,981	36,178,012	1,217,906	10,282,399	7,292,026	38,340,691	8,509,443	106,362,851	8,509,878	15,061,512	8,509,932	15,063,847
\$25,000 under \$30,000	7,906,995	216,946,331	39,915,222	1,716,981	15,650,508	6,186,907	33,600,554	7,905,074	127,805,567	7,906,874	18,807,896	7,906,995	18,810,892
\$30,000 under \$40,000	12,464,055	433,449,450	70,463,471	4,193,786	42,531,910	8,270,269	47,431,985	12,463,994	273,024,089	12,463,856	42,374,895	12,464,055	42,380,166
\$40,000 under \$50,000	9,496,620	424,919,768	59,800,802	4,529,259	51,300,607	4,958,005	29,994,814	9,494,274	283,839,225	9,493,699	46,256,578	9,496,620	46,269,147
\$50,000 under \$75,000	14,296,676	870,277,456	101,843,104	9,786,967	129,761,581	4,529,610	29,270,690	14,295,843	609,440,260	14,293,147	104,849,532	14,296,676	104,909,151
\$75,000 under \$100,000	5,797,393	498,012,263	42,973,648	4,899,321	83,985,070	898,062	5,995,346	5,797,323	365,062,691	5,796,468	73,234,654	5,797,393	73,320,894
\$100,000 under \$200,000	4,609,880	603,353,851	33,671,201	4,232,574	99,435,195	377,265	2,564,930	4,608,970	467,726,158	4,607,040	109,371,347	4,609,880	109,837,768
\$200,000 under \$500,000	1,197,891	347,176,831	2,711,272	1,122,336	47,316,458	75,514	494,890	1,196,961	296,697,309	1,196,188	86,792,974	1,197,891	87,686,891
\$500,000 under \$1,000,000	213,660	144,694,528	-	193,919	15,775,154	**28,515	**185,858	213,496	128,853,200	213,426	43,058,832	213,660	43,529,845
\$1,000,000 or more	110,811	313,957,002	-	102,030	32,043,286	**	**	110,740	281,932,966	110,710	96,260,153	110,811	96,956,057
Nontaxable returns, total.....	29,421,858	194,103,889	150,216,669	2,084,649	34,861,778	26,431,437	133,672,192	5,676,287	18,356,338	-	-	-	-

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly												Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
All returns, total.....	48,826,118	3,043,365,489	374,564,328	23,692,719	427,922,239	24,758,835	173,770,924	42,888,673	2,138,328,932	41,586,872	472,455,268	41,600,162	474,597,582	
No adjusted gross income.....	374,564	-34,995,281	2,690,011	-	-	-	-	-	-	1,235	197	3,525	102,111	
\$1 under \$5,000.....	823,789	2,365,736	6,023,944	63,656	889,754	760,133	5,385,220	-	-	-	-	*53	*448	
\$5,000 under \$10,000.....	1,715,253	13,307,344	12,497,342	109,891	1,359,257	1,605,362	11,450,856	-	-	*1,241	*3,067	4,416	3,660	
\$10,000 under \$15,000.....	2,862,710	36,442,382	20,373,469	252,247	3,087,723	2,610,463	18,926,866	872,555	1,039,395	812,267	153,698	812,364	154,731	
\$15,000 under \$20,000.....	3,072,078	53,922,007	22,605,609	442,286	5,120,364	2,629,792	18,878,575	2,439,882	9,431,432	1,808,437	1,188,653	1,808,526	1,189,853	
\$20,000 under \$25,000.....	3,231,661	72,572,442	24,862,690	606,792	7,177,374	2,624,869	18,548,685	2,993,703	22,772,255	2,449,255	2,830,584	2,449,302	2,831,151	
\$25,000 under \$30,000.....	3,040,795	83,547,277	23,675,848	681,321	7,983,637	2,359,475	16,394,099	2,966,357	35,827,856	2,933,833	5,151,585	2,933,856	5,153,632	
\$30,000 under \$40,000.....	6,107,663	214,206,199	48,002,279	1,906,739	22,651,948	4,200,923	28,962,174	6,058,265	114,999,603	6,044,639	16,980,425	6,044,690	16,982,078	
\$40,000 under \$50,000.....	5,898,638	265,048,476	47,214,105	2,676,853	33,001,944	3,221,785	22,120,180	5,877,168	163,084,582	5,864,343	24,163,912	5,865,872	24,168,762	
\$50,000 under \$75,000.....	11,317,673	693,514,252	91,409,681	7,713,457	104,233,918	3,604,216	24,964,962	11,305,741	473,111,475	11,299,683	76,721,419	11,301,661	76,750,592	
\$75,000 under \$100,000.....	5,033,830	432,472,893	40,481,874	4,294,068	74,059,971	739,762	5,251,031	5,030,136	312,714,401	5,029,341	60,974,084	5,030,019	61,031,362	
\$100,000 under \$200,000.....	4,022,708	526,520,788	32,063,996	3,703,259	87,227,175	319,448	2,301,886	4,021,646	404,992,018	4,019,938	93,027,177	4,021,864	93,380,881	
\$200,000 under \$500,000.....	1,047,780	303,459,500	2,663,479	988,666	41,775,886	59,114	422,749	1,046,607	258,698,338	1,046,148	75,264,903	1,047,225	75,928,635	
\$500,000 under \$1,000,000.....	183,838	124,239,720	-	167,466	13,457,808	**23,490	**163,638	183,591	110,759,643	183,524	37,037,975	183,724	37,432,989	
\$1,000,000 or more.....	93,138	256,741,752	-	86,020	25,895,482	**	**	93,022	230,897,935	92,988	78,957,588	93,067	79,486,697	
Taxable returns, total.....	41,600,162	2,984,465,527	312,931,569	22,602,988	409,568,926	18,993,650	133,249,602	41,584,450	2,134,219,570	41,586,872	472,455,268	41,600,162	474,597,582	
No adjusted gross income.....	3,525	-5,135,521	29,177	-	-	-	-	-	-	1,235	197	3,525	102,111	
\$1 under \$5,000.....	*53	*160	*283	*44	*900	*9	*61	-	-	-	-	*53	*448	
\$5,000 under \$10,000.....	4,416	27,428	22,743	*23	*7,670	*4,392	*34,401	-	-	*1,241	*3,067	4,416	3,660	
\$10,000 under \$15,000.....	812,364	11,254,553	4,201,074	29,119	246,008	783,245	5,803,871	810,629	1,017,686	812,267	153,698	812,364	154,731	
\$15,000 under \$20,000.....	1,808,526	31,824,096	9,980,579	173,927	1,657,951	1,634,599	12,190,162	1,808,437	7,999,576	1,808,437	1,188,653	1,808,526	1,189,853	
\$20,000 under \$25,000.....	2,449,302	55,160,432	15,768,247	372,106	3,827,617	2,077,196	14,868,585	2,448,819	20,705,622	2,449,255	2,830,584	2,449,302	2,831,151	
\$25,000 under \$30,000.....	2,933,856	80,690,390	22,337,501	598,846	6,451,736	2,335,010	16,230,186	2,931,935	35,696,486	2,933,833	5,151,585	2,933,856	5,153,632	
\$30,000 under \$40,000.....	6,044,690	212,016,252	47,233,124	1,847,777	20,988,478	4,196,913	28,935,069	6,044,639	114,861,409	6,044,639	16,980,425	6,044,690	16,982,078	
\$40,000 under \$50,000.....	5,865,872	263,620,253	46,910,019	2,649,248	31,772,580	3,216,624	22,085,472	5,864,580	162,859,656	5,864,343	24,163,912	5,865,872	24,168,762	
\$50,000 under \$75,000.....	11,301,661	692,574,912	91,278,086	7,697,671	103,291,225	3,603,990	24,963,452	11,300,914	473,077,501	11,299,683	76,721,419	11,301,661	76,750,592	
\$75,000 under \$100,000.....	5,030,019	432,144,733	40,451,112	4,290,327	73,743,022	739,692	5,250,549	5,029,958	312,704,071	5,029,341	60,974,084	5,030,019	61,031,362	
\$100,000 under \$200,000.....	4,021,864	526,408,969	32,057,429	3,702,461	87,108,800	319,403	2,301,586	4,021,479	404,980,429	4,019,938	93,027,177	4,021,864	93,380,881	
\$200,000 under \$500,000.....	1,047,225	303,297,161	2,662,193	988,136	41,564,717	59,089	422,583	1,046,478	258,677,766	1,046,148	75,264,903	1,047,225	75,928,635	
\$500,000 under \$1,000,000.....	183,724	124,160,773	-	167,354	13,357,270	**23,488	**163,625	183,572	110,751,047	183,524	37,037,975	183,724	37,432,989	
\$1,000,000 or more.....	93,067	256,420,936	-	85,949	25,550,951	**	**	93,009	230,888,320	92,988	78,957,588	93,067	79,486,697	
Nontaxable returns, total.....	7,225,955	58,899,962	61,632,759	1,089,731	18,353,314	5,765,185	40,521,322	1,304,223	4,109,362	-	-	-	-	

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses											Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount
	(27)	(28)	(29)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(38)	(39)
All returns, total.....	19,202,096	434,795,530	113,291,553	3,421,650	41,079,638	15,678,542	88,965,208	12,918,152	230,885,982	9,219,667	40,597,193	9,222,370	40,782,108
No adjusted gross income.....	71,643	-6,312,871	322,707	-	-	-	-	-	-	-	-	344	8,973
\$1 under \$5,000.....	1,814,642	5,103,308	11,033,915	24,969	182,861	1,788,845	10,075,754	*4,970	*607	*6,203	*2,061	*6,201	*2,061
\$5,000 under \$10,000.....	3,036,345	23,217,076	18,074,845	87,696	777,290	2,945,542	16,868,453	230,822	479,993	211,870	73,051	211,870	73,051
\$10,000 under \$15,000.....	3,464,870	43,243,142	20,935,024	140,074	1,358,130	3,323,565	19,053,445	2,057,218	5,044,125	581,699	360,596	581,709	360,597
\$15,000 under \$20,000.....	2,977,344	51,605,786	18,214,538	231,028	1,926,763	2,733,884	15,514,822	2,827,464	16,243,890	1,017,063	960,750	1,017,063	960,750
\$20,000 under \$25,000.....	2,089,794	46,598,789	12,449,542	278,859	2,242,224	1,810,935	10,193,654	2,071,451	21,759,785	1,694,699	2,289,338	1,694,699	2,289,429
\$25,000 under \$30,000.....	1,472,742	40,338,594	8,416,993	339,497	3,137,636	1,130,138	6,257,380	1,455,046	22,563,546	1,442,468	3,226,010	1,442,567	3,226,763
\$30,000 under \$40,000.....	1,964,178	67,969,966	11,423,546	809,899	7,772,608	1,154,279	6,535,490	*3,045,571	*75,104,634	1,957,853	6,398,474	1,957,941	6,399,549
\$40,000 under \$50,000.....	1,084,446	48,211,257	6,069,931	601,933	6,631,170	473,157	2,670,516	**	**	1,084,219	5,309,851	1,084,411	5,314,317
\$50,000 under \$75,000.....	893,041	52,891,305	4,887,541	627,405	8,330,211	265,537	1,494,928	892,688	38,197,900	891,439	7,216,199	892,676	7,224,906
\$75,000 under \$100,000.....	165,548	14,298,904	904,028	128,861	2,193,687	36,677	212,419	165,493	10,992,260	165,362	2,435,622	165,464	2,447,867
\$100,000 under \$200,000.....	124,435	16,405,754	531,694	112,456	2,655,365	11,938	67,388	124,420	13,153,166	124,199	3,358,841	124,421	3,394,657
\$200,000 under \$500,000.....	31,502	9,231,987	27,250	28,307	1,247,737	3,153	16,229	31,472	7,945,504	31,075	2,414,101	31,463	2,455,772
\$500,000 under \$1,000,000.....	6,953	4,648,090	-	6,400	539,408	*891	*4,729	*11,536	*19,400,573	6,927	1,391,989	6,939	1,411,284
\$1,000,000 or more.....	4,612	17,344,443	-	4,267	2,084,549	**	**	**	**	4,590	5,160,311	4,601	5,212,133
Taxable returns, total.....	9,222,370	334,005,284	48,068,542	3,039,698	36,060,896	6,152,894	33,377,009	9,215,223	217,596,950	9,219,667	40,597,193	9,222,370	40,782,108
No adjusted gross income.....	344	-1,655,501	1,148	-	-	-	-	-	-	-	-	344	8,973
\$1 under \$5,000.....	*6,201	*16,504	*7,061	*307	*30	*5,893	*17,828	*4,970	*607	*6,203	*2,061	*6,201	*2,061
\$5,000 under \$10,000.....	211,870	1,814,201	569,330	21,398	78,823	187,365	739,519	207,560	447,170	211,870	73,051	211,870	73,051
\$10,000 under \$15,000.....	581,709	7,320,604	2,055,730	42,821	219,690	537,657	2,629,825	580,478	2,416,732	581,699	360,596	581,709	360,597
\$15,000 under \$20,000.....	1,017,063	18,214,725	4,524,661	127,019	919,890	877,612	4,551,555	1,017,063	8,218,619	1,017,063	960,750	1,017,063	960,750
\$20,000 under \$25,000.....	1,694,699	38,069,670	8,992,770	222,787	1,609,933	1,471,912	8,198,559	1,694,699	19,268,408	1,694,699	2,289,338	1,694,699	2,289,429
\$25,000 under \$30,000.....	1,442,567	39,543,251	8,160,402	312,478	2,656,399	1,126,981	6,238,755	1,442,567	22,487,696	1,442,468	3,226,010	1,442,567	3,226,763
\$30,000 under \$40,000.....	1,957,941	67,768,642	11,341,045	803,771	7,653,259	1,154,171	6,534,975	*3,042,342	*75,083,508	1,957,853	6,398,474	1,957,941	6,399,549
\$40,000 under \$50,000.....	1,084,411	48,209,655	6,069,667	601,898	6,628,763	473,157	2,670,516	**	**	1,084,219	5,309,851	1,084,411	5,314,317
\$50,000 under \$75,000.....	892,676	52,870,392	4,884,067	627,050	8,294,989	265,527	1,494,895	892,688	38,196,900	891,439	7,216,199	892,676	7,224,906
\$75,000 under \$100,000.....	165,464	14,291,298	903,736	128,806	2,185,315	36,648	212,272	165,463	10,990,064	165,362	2,435,622	165,464	2,447,867
\$100,000 under \$200,000.....	124,421	16,403,623	531,693	112,442	2,651,379	11,938	67,388	124,420	13,153,166	124,199	3,358,841	124,421	3,394,657
\$200,000 under \$500,000.....	31,463	9,220,579	27,231	28,277	1,237,641	3,144	16,197	31,460	7,942,554	31,075	2,414,101	31,463	2,455,772
\$500,000 under \$1,000,000.....	6,939	4,638,953	-	6,386	527,008	*890	*4,725	*11,534	*19,391,527	6,927	1,391,989	6,939	1,411,284
\$1,000,000 or more.....	4,601	17,278,687	-	4,257	1,997,776	**	**	**	**	4,590	5,160,311	4,601	5,212,133
Nontaxable returns, total.....	9,979,727	100,790,247	65,223,011	381,952	4,418,742	9,525,647	55,588,199	3,702,928	13,289,032	-	-	-	-

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total.....	52,322,994	1,057,813,472	111,004,796	8,300,220	103,539,417	43,559,541	163,366,841	40,769,930	720,452,474	40,100,380	142,367,998	40,106,817	142,865,060
No adjusted gross income	463,233	-13,244,649	1,088,811	-	-	-	-	-	-	-	-	627	9,501
\$1 under \$5,000	12,233,926	30,866,445	12,235,948	115,681	1,133,736	12,118,246	34,087,546	3,885,528	2,527,867	3,827,822	426,806	3,830,941	427,417
\$5,000 under \$10,000	8,850,148	65,570,578	17,900,853	298,121	2,549,508	8,552,027	34,919,057	6,446,251	13,607,303	5,990,155	1,991,986	5,990,155	1,994,088
\$10,000 under \$15,000	6,894,164	85,492,556	17,258,348	497,094	4,381,387	6,397,071	26,551,342	6,726,924	38,134,589	6,618,368	5,683,613	6,618,368	5,684,911
\$15,000 under \$20,000	5,560,903	96,731,975	14,279,316	571,700	5,969,646	4,989,203	20,577,034	5,475,137	57,013,619	5,439,273	8,507,608	5,439,273	8,507,940
\$20,000 under \$25,000	4,404,125	98,766,602	11,553,758	660,051	5,791,458	3,744,074	15,278,157	4,371,928	66,416,842	4,365,925	9,941,590	4,365,931	9,943,268
\$25,000 under \$30,000	3,548,113	97,196,585	9,478,950	821,926	7,926,865	2,726,187	11,137,834	3,532,122	69,647,891	3,530,573	10,430,301	3,530,573	10,430,497
\$30,000 under \$40,000	4,477,593	154,227,465	11,930,557	1,558,347	14,585,341	2,919,245	11,962,179	4,461,702	115,928,108	4,461,363	18,995,997	4,461,423	18,998,539
\$40,000 under \$50,000	2,555,616	113,498,583	6,844,776	1,287,332	13,426,315	1,268,283	5,239,059	2,545,345	88,137,794	2,545,137	16,782,815	2,546,337	16,786,067
\$50,000 under \$75,000	2,112,136	125,431,739	5,705,951	1,452,044	18,719,410	660,092	2,812,343	2,104,801	98,229,779	2,102,025	20,911,914	2,102,338	20,933,653
\$75,000 under \$100,000	602,040	51,587,322	1,619,128	480,288	8,068,306	121,752	532,640	601,935	41,370,787	601,765	9,824,948	601,911	9,841,665
\$100,000 under \$200,000	465,411	60,740,477	1,066,518	419,477	9,932,947	45,934	195,995	463,087	49,593,586	462,903	12,985,329	463,595	13,062,231
\$200,000 under \$500,000	119,390	34,712,583	21,882	106,104	4,580,185	13,286	56,132	119,039	30,080,293	118,965	9,113,970	119,204	9,302,484
\$500,000 under \$1,000,000	23,032	15,919,342	-	20,212	1,917,014	**4,141	**17,524	22,992	13,995,837	22,975	4,628,867	22,997	4,685,572
\$1,000,000 or more	13,162	40,315,868	-	11,842	4,557,299	**	**	13,139	35,768,180	13,132	12,142,254	13,143	12,257,228
Taxable returns, total.....	40,106,817	1,023,399,793	87,643,897	7,687,254	91,449,684	32,418,936	125,804,170	40,100,794	719,494,531	40,100,380	142,367,998	40,106,817	142,865,060
No adjusted gross income	627	-946,421	1,971	-	-	-	-	-	-	-	-	627	9,501
\$1 under \$5,000	3,830,941	10,977,228	9,730	11,994	22,589	3,818,946	8,435,566	3,827,417	2,525,077	3,827,822	426,806	3,830,941	427,417
\$5,000 under \$10,000	5,990,155	47,369,506	9,737,498	108,662	558,258	5,881,494	23,693,475	5,990,155	13,380,275	5,990,155	1,991,986	5,990,155	1,994,088
\$10,000 under \$15,000	6,618,368	82,189,734	16,057,691	357,996	2,324,397	6,260,372	26,003,895	6,618,368	37,803,750	6,618,368	5,683,613	6,618,368	5,684,911
\$15,000 under \$20,000	5,439,273	94,657,847	13,888,598	481,550	3,561,141	4,957,723	20,450,865	5,439,273	56,757,242	5,439,273	8,507,608	5,439,273	8,507,940
\$20,000 under \$25,000	4,365,931	97,923,878	11,416,995	623,013	4,844,848	3,742,919	15,273,546	4,365,925	66,388,821	4,365,925	9,941,590	4,365,931	9,943,268
\$25,000 under \$30,000	3,530,573	96,712,690	9,417,318	805,657	6,542,374	2,724,916	11,131,613	3,530,573	69,621,385	3,530,573	10,430,301	3,530,573	10,430,497
\$30,000 under \$40,000	4,461,423	153,664,556	11,889,301	1,542,238	13,890,173	2,919,186	11,961,942	4,461,422	115,923,147	4,461,363	18,995,997	4,461,423	18,998,539
\$40,000 under \$50,000	2,546,337	113,089,860	6,821,116	1,278,113	12,899,264	1,268,224	5,238,827	2,545,284	88,135,593	2,545,137	16,782,815	2,546,337	16,786,067
\$50,000 under \$75,000	2,102,338	124,832,152	5,680,951	1,442,246	18,175,367	660,092	2,812,343	2,102,261	98,165,860	2,102,025	20,911,914	2,102,338	20,933,653
\$75,000 under \$100,000	601,911	51,576,233	1,618,800	480,188	8,056,733	121,723	532,524	601,901	41,368,556	601,765	9,824,948	601,911	9,841,665
\$100,000 under \$200,000	463,595	60,541,258	1,082,079	417,670	9,675,016	45,924	195,956	463,070	49,592,563	462,903	12,985,329	463,595	13,062,231
\$200,000 under \$500,000	119,204	34,659,091	21,849	105,923	4,514,099	13,281	56,110	119,023	30,076,989	118,965	9,113,970	119,204	9,302,484
\$500,000 under \$1,000,000	22,997	15,894,801	-	20,180	1,890,876	**4,137	**17,508	22,985	13,993,251	22,975	4,628,867	22,997	4,685,572
\$1,000,000 or more	13,143	40,257,379	-	11,824	4,494,559	**	**	13,136	35,762,021	13,132	12,142,254	13,143	12,257,228
Nontaxable returns, total.....	12,216,176	34,413,680	23,360,899	612,966	12,089,722	11,140,604	37,562,671	689,136	957,944	-	-	-	-

* Estimate should be used with caution due to the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	120,351,208	4,535,974,492	48,826,118	3,043,365,489	2,545,602	78,586,428
Salaries and wages	102,748,874	3,376,871,545	41,934,136	2,219,169,897	2,214,455	59,967,268
Taxable interest	67,159,338	165,672,564	36,150,135	102,342,854	1,137,645	3,300,408
Tax-exempt interest	5,000,839	48,216,666	3,064,998	30,706,954	69,273	1,133,050
Dividends	27,709,581	104,254,986	15,977,017	64,380,352	393,853	2,068,317
State income tax refunds	18,352,585	12,751,223	12,655,128	9,454,690	511,275	276,212
Alimony received	415,593	4,592,121	20,744	100,387	7,911	49,316
Business or profession						
Net income	12,535,138	200,029,514	8,173,571	150,814,990	214,560	3,729,042
Net loss	4,200,689	23,125,558	2,967,456	16,714,356	98,795	549,105
Sales of capital assets						
Net gain in AGI	17,442,264	260,695,619	10,098,488	192,597,648	232,793	7,240,911
Net loss in AGI	4,622,457	8,878,685	2,799,030	5,465,957	82,642	95,567
Sales of property other than capital assets	1,822,036	-2,284,493	1,336,423	-1,060,326	24,143	-200,571
Taxable IRA distributions	5,831,146	45,538,743	3,726,336	32,292,947	67,751	638,661
Pensions and annuities in AGI	19,272,307	238,786,811	11,565,319	162,173,793	267,973	3,044,398
Rent and royalty						
Net income	5,862,149	49,034,689	4,052,550	36,744,878	86,156	858,475
Net loss ¹	5,326,180	31,953,253	3,675,839	23,096,610	55,746	369,326
Farm rental income less loss	651,741	3,489,746	411,945	2,109,534	3,872	49,688
Partnership and S Corporation net income less loss	5,991,471	146,779,618	4,265,358	123,777,636	106,114	3,011,222
Estate and trust net income less loss	533,208	7,716,443	255,606	3,748,935	7,384	295,707
Farm net income less loss	2,188,025	-7,111,985	1,734,092	-5,619,645	34,444	-124,778
Unemployment compensation	7,995,015	19,326,824	3,985,053	10,190,840	162,499	370,617
Social security benefits in AGI	7,365,955	53,203,171	4,811,748	38,481,870	125,912	893,892
Other income less loss	4,698,359	16,741,080	2,958,494	11,802,841	89,959	391,804
Total statutory adjustments	18,424,901	42,646,933	11,482,985	29,918,431	335,860	924,841
Primary IRA payments	3,970,788	6,207,337	1,964,113	3,090,189	51,432	86,253
Secondary IRA payments	1,663,101	2,420,197	1,663,101	2,420,197	-	-
Payments to a Keogh plan	1,079,413	8,979,382	854,790	7,394,649	14,313	98,088
Deduction for self-employment tax	13,204,164	14,044,148	8,798,857	10,594,904	237,724	255,247
Self-employed health insurance deduction	3,147,032	2,785,382	2,243,891	2,271,351	35,626	20,651
Moving expenses adjustment	830,721	1,681,562	528,135	1,192,250	15,334	27,789
Total itemized deductions	35,414,589	572,541,293	23,692,719	427,922,239	979,986	10,596,327
Medical and dental expenses deduction	5,397,041	27,002,499	3,181,653	12,695,062	147,999	424,164
Taxes paid deduction	34,855,375	203,775,741	23,543,370	157,778,723	947,800	3,883,860
Interest paid deduction	29,803,126	233,150,728	21,329,123	181,512,014	693,804	3,849,157
Contributions deduction	31,591,983	86,159,305	21,792,282	65,987,827	804,700	1,862,005
Casualty or theft loss deduction	163,674	2,879,197	89,603	1,164,338	*6,251	*38,924
Total miscellaneous deductions	9,058,877	38,656,800	5,640,783	24,963,716	250,332	1,070,000
Basic standard deduction	83,996,917	412,808,983	24,758,835	165,781,781	1,500,968	5,013,677
Additional standard deduction	11,042,761	13,293,990	5,781,864	7,989,143	93,817	75,035
Taxable income	96,576,755	3,089,667,389	42,888,673	2,138,328,932	2,198,087	60,131,737
Total tax credits	15,851,420	11,303,708	7,539,413	6,453,715	99,391	293,458
Child care credit	5,974,146	2,531,383	4,002,334	1,665,653	63,078	32,742
Credit for the elderly or disabled	168,012	31,836	42,396	10,868	-	-
Foreign tax credit	2,105,799	3,538,835	1,317,146	2,596,919	31,224	227,373
Earned income credit used to offset income tax before credits	8,194,823	3,562,894	2,105,246	879,079	-	-
Minimum tax credit	117,414	669,545	88,637	553,134	1,316	12,669
General business credit	297,511	742,891	227,179	590,730	4,374	15,284
Empowerment zone employment credit	460	10,810	384	6,978	*45	*2,005
Nonconventional source fuel credit	28,623	52,763	18,331	37,140	91	776
Income tax after credits	90,906,919	655,420,460	41,586,872	472,455,268	2,185,654	13,733,992
Alternative minimum tax	477,898	2,812,746	323,056	2,133,418	20,714	102,825
Total income tax	90,929,350	658,244,750	41,600,162	474,597,582	2,186,659	13,837,419
Total tax liability	93,200,375	687,331,944	42,658,889	496,566,467	2,242,855	14,409,363
Total tax payments	110,077,352	708,784,969	45,815,974	496,536,045	2,305,714	13,688,795
Income tax withheld	104,213,605	533,284,434	43,189,684	363,450,488	2,215,468	9,185,134
Estimated tax payments	12,333,764	141,571,020	7,355,123	106,984,432	181,961	3,325,196
Overpayment refunded	83,668,927	111,680,967	30,142,596	53,924,976	1,348,904	1,098,566
Tax due at time of filing	30,601,619	85,337,201	15,917,287	61,865,769	1,024,690	2,350,109

Footnotes at end of table

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	16,554,688	352,603,091	101,807	3,606,012	52,322,994	1,057,813,472
Salaries and wages	15,610,964	312,562,070	69,852	1,548,012	42,919,468	783,624,298
Taxable interest	4,361,512	4,049,307	84,857	445,878	25,425,190	55,534,117
Tax-exempt interest	137,242	900,418	7,096	35,434	1,722,229	15,440,808
Dividends	1,171,364	2,431,540	61,189	104,551	10,106,158	35,270,225
State income tax refunds	1,362,495	897,775	22,311	15,887	3,801,356	2,106,659
Alimony received	161,187	2,032,321	-	-	225,751	2,410,098
Business or profession						
Net income	1,102,429	11,133,697	14,438	302,527	3,030,139	34,049,259
Net loss	208,147	1,073,738	*1,254	*9,261	925,037	4,779,098
Sales of capital assets						
Net gain in AGI	679,099	6,286,319	40,922	258,548	6,390,962	54,312,192
Net loss in AGI	188,977	373,201	741	1,288	1,551,067	2,942,673
Sales of property other than capital assets	53,373	-216,244	1,699	29,335	406,397	-836,688
Taxable IRA distributions	245,102	1,332,659	*11,141	*108,400	1,780,816	11,168,076
Pensions and annuities in AGI	1,088,577	8,859,224	40,049	698,576	6,310,389	64,010,820
Rent and royalty						
Net income	254,248	1,358,165	1,746	22,877	1,467,450	10,050,293
Net loss [†]	319,889	1,764,141	2,392	11,231	1,272,314	6,711,945
Farm rental income less loss	13,015	40,238	-	-	222,909	1,290,286
Partnership and S Corporation net income less loss	205,605	3,578,961	2,163	101,648	1,412,231	16,310,151
Estate and trust net income less loss	22,632	311,621	*216	*24,441	247,369	3,335,740
Farm net income less loss	52,467	-254,837	*15	*-1,985	367,007	-1,110,739
Unemployment compensation	1,321,793	2,947,787	*4,361	*5,923	2,521,309	5,811,657
Social security benefits in AGI	144,305	734,181	14,817	74,908	2,269,172	13,018,320
Other income less loss	298,881	909,790	9,343	6,473	1,341,683	3,630,172
Total statutory adjustments	1,492,613	2,425,596	24,237	99,009	5,089,206	9,279,056
Primary IRA payments	279,969	412,498	*2,202	*4,404	1,673,072	2,613,993
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	26,078	214,247	*3,097	*27,217	181,136	1,245,181
Deduction for self-employment tax	1,102,583	790,125	15,168	18,816	3,049,832	2,385,055
Self-employed health insurance deduction	144,532	94,108	*5,651	*5,000	717,333	394,271
Moving expenses adjustment	49,861	111,408	*1,194	*1,278	236,197	348,837
State itemized deductions	2,399,958	29,727,522	41,707	755,789	8,300,220	103,539,417
Medical and dental expenses deduction	422,633	1,182,135	*8,918	*45,276	1,635,838	12,655,862
Taxes paid deduction	2,350,554	9,102,200	41,707	223,779	7,971,944	32,787,178
Interest paid deduction	2,060,232	13,983,685	33,038	245,108	5,686,928	33,560,764
Contributions deduction	2,144,948	3,166,920	41,662	205,611	6,808,391	14,936,942
Casualty or theft loss deduction	*8,806	*105,729	-	-	59,014	1,570,207
Total miscellaneous deductions	774,971	2,496,036	*11,034	*46,214	2,381,756	10,080,833
Basic standard deduction	14,119,737	83,208,302	57,836	385,701	43,559,541	158,419,522
Additional standard deduction	277,807	277,681	*6,015	*4,812	4,883,258	4,947,319
Taxable income	10,649,278	168,728,024	70,786	2,026,221	40,769,930	720,452,474
Total tax credits	6,028,358	3,435,213	24,521	14,690	2,159,737	1,106,633
Child care credit	1,821,152	794,939	*8,895	*3,233	78,687	34,816
Credit for the elderly or disabled	*10,676	*638	-	-	114,940	20,330
Foreign tax credit	59,424	114,029	3,715	1,291	694,290	599,223
Earned income credit used to offset income tax before credits	4,874,841	2,498,070	*13,037	*8,467	1,201,699	177,278
Minimum tax credit	2,795	9,254	*83	*542	24,582	93,946
General business credit	5,074	11,266	*46	*74	60,837	125,538
Empowerment zone employment credit	†	†	-	-	†	†
Nonconventional source fuel credit	*58	*346	-	-	10,143	14,500
Income tax after credits	6,965,711	26,469,838	68,302	393,363	40,100,380	142,367,998
Alternative minimum tax	37,709	79,739	*904	*1,749	95,515	495,016
Total income tax	6,967,408	26,549,577	68,302	395,112	40,106,817	142,865,060
Total tax liability	7,132,492	27,712,886	69,566	434,880	41,096,574	148,208,347
Total tax payments	15,125,241	40,998,936	92,593	512,727	46,737,830	157,048,467
Income tax withheld	14,919,468	37,270,191	83,036	294,875	43,805,949	123,083,747
Estimated tax payments	349,843	2,938,374	19,663	175,287	4,427,175	28,147,731
Overpayment refunded	15,133,636	31,329,176	68,674	124,166	36,975,117	25,204,084
Tax due at time of filing	1,213,184	2,545,136	14,407	41,910	12,432,050	18,534,277

* Estimate should be used with caution due to the small number of sample returns on which it is based

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals

NOTE: Detail may not add to total because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	120,351,208	4,535,974,492	102,748,874	3,376,871,545	67,159,338	165,672,564	5,000,839	48,216,666	27,709,581	104,254,986	18,352,565	12,751,223
No adjusted gross income	909,440	-54,552,801	340,687	7,229,017	553,027	3,689,214	48,175	793,957	277,019	1,063,770	59,797	133,759
\$1 under \$5,000	14,872,357	38,335,489	11,967,334	33,752,323	4,848,968	2,521,495	138,896	252,389	1,894,131	1,319,495	78,533	37,394
\$5,000 under \$10,000	13,601,747	102,094,998	10,799,931	75,362,220	4,577,787	5,513,422	140,559	451,494	1,513,103	2,388,238	165,564	53,594
\$10,000 under \$15,000	13,221,745	165,178,080	10,574,015	122,023,294	5,244,109	8,996,656	197,274	692,310	1,736,333	3,183,264	331,336	138,625
\$15,000 under \$20,000	11,610,325	202,259,769	9,563,777	154,146,817	5,093,621	9,937,344	223,133	827,639	1,706,385	3,272,506	496,532	176,248
\$20,000 under \$25,000	9,725,580	217,937,834	8,478,351	175,958,292	4,578,018	7,449,351	175,811	419,609	1,426,854	2,677,555	697,012	252,546
\$25,000 under \$30,000	8,061,651	221,082,456	7,127,849	181,231,265	4,368,376	6,636,023	212,832	1,030,559	1,462,220	3,114,738	932,834	398,196
\$30,000 under \$40,000	12,549,433	436,403,630	11,344,351	362,289,951	7,854,578	13,112,940	399,892	1,872,490	2,689,754	5,341,489	2,231,067	914,761
\$40,000 under \$50,000	9,538,700	426,758,316	8,711,204	353,813,808	6,939,024	11,280,690	465,443	2,385,724	2,564,998	5,847,446	2,502,084	1,075,247
\$50,000 under \$75,000	14,322,850	871,837,296	13,112,890	715,548,348	11,828,161	21,866,852	926,468	5,695,760	5,171,529	12,556,048	5,507,485	2,802,547
\$75,000 under \$100,000	5,801,418	498,359,118	5,289,642	394,900,707	5,368,554	14,781,625	593,117	4,395,763	2,929,817	9,404,169	2,597,130	1,592,765
\$100,000 under \$200,000	4,612,554	603,667,019	4,138,598	433,674,490	4,412,494	20,123,579	860,261	9,002,044	3,050,647	17,227,481	2,052,953	1,976,160
\$200,000 under \$500,000	1,198,671	347,404,070	1,024,530	204,711,499	1,169,535	14,046,560	436,609	8,329,447	990,010	13,595,922	536,254	1,354,789
\$500,000 under \$1,000,000	213,823	144,807,152	180,764	70,484,796	212,111	7,074,637	111,313	4,082,552	192,639	6,625,766	103,077	599,175
\$1,000,000 or more	110,912	314,402,063	94,953	91,744,720	110,375	18,642,177	71,058	7,984,926	104,143	16,637,097	60,907	1,245,417
Taxable returns, total.....	90,929,350	4,341,870,603	78,836,890	3,177,472,090	59,199,060	153,365,284	4,725,385	46,204,616	25,227,620	99,343,835	17,588,372	12,287,724
No adjusted gross income	4,496	-7,737,444	2,240	349,807	3,848	704,238	1,367	116,306	2,980	177,151	330	8,036
\$1 under \$5,000	3,837,195	10,993,892	2,721,301	8,043,625	2,746,783	1,042,005	83,260	71,757	1,279,542	756,222	*9,035	*1,364
\$5,000 under \$10,000	6,206,441	49,211,135	5,178,627	38,136,544	2,393,674	2,706,137	72,581	286,737	799,906	1,237,193	60,214	25,667
\$10,000 under \$15,000	8,012,441	100,764,891	6,262,690	72,254,267	3,646,854	6,858,855	147,922	398,532	1,271,075	2,407,807	163,583	68,147
\$15,000 under \$20,000	8,264,862	144,696,669	6,496,668	103,835,886	4,175,857	9,121,454	208,438	753,095	1,501,994	2,927,936	362,194	115,344
\$20,000 under \$25,000	8,509,932	191,153,981	7,372,204	153,414,354	4,196,416	6,931,896	167,963	370,535	1,333,853	2,452,235	579,504	198,853
\$25,000 under \$30,000	7,906,995	216,946,331	6,988,648	178,036,873	4,277,731	6,408,855	208,176	909,332	1,426,044	3,009,306	875,509	372,034
\$30,000 under \$40,000	12,464,055	433,449,450	11,293,518	360,747,989	7,780,513	12,647,886	384,666	1,730,680	2,655,328	5,147,406	2,202,455	897,397
\$40,000 under \$50,000	9,496,620	424,919,768	8,684,309	352,709,272	6,908,721	11,124,964	457,801	2,330,171	2,538,996	5,666,278	2,489,925	1,068,235
\$50,000 under \$75,000	14,296,676	870,277,456	13,100,290	714,726,315	11,802,163	21,705,239	923,642	5,575,443	5,155,261	12,321,528	5,497,608	2,780,927
\$75,000 under \$100,000	5,797,393	498,012,263	5,288,673	394,759,537	5,365,584	14,666,564	592,720	4,371,189	2,928,312	9,387,351	2,595,978	1,587,709
\$100,000 under \$200,000	4,609,880	603,353,851	4,138,039	433,610,661	4,409,841	20,062,797	858,266	8,929,366	3,048,338	17,181,542	2,052,105	1,973,727
\$200,000 under \$500,000	1,197,891	347,176,831	1,024,119	204,651,532	1,168,828	13,959,768	436,314	8,304,981	989,418	13,547,957	536,040	1,351,740
\$500,000 under \$1,000,000	213,660	144,694,528	180,671	70,467,512	211,964	7,007,524	111,251	4,077,247	192,509	6,599,012	103,020	595,760
\$1,000,000 or more	110,811	313,957,002	94,893	91,727,916	110,283	18,417,101	71,019	7,979,242	104,063	16,524,911	60,870	1,242,786
Non-taxable returns, total.....	29,421,858	194,103,889	23,911,984	199,399,455	7,960,279	12,307,280	275,454	2,012,050	2,481,961	4,911,150	764,193	463,498

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received		Net income		Business or profession		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D		
											Taxable net gain		Taxable net loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total	415,593	4,592,121	12,535,138	200,029,514	4,200,689	23,125,558	5,428,435	5,856,183	12,013,829	254,839,436	4,622,457	8,878,685	
No adjusted gross income	6,195	39,431	125,304	1,487,523	305,167	5,280,873	22,672	22,937	126,598	5,608,470	196,594	475,075	
\$1 under \$5,000	13,752	46,351	1,031,386	2,694,762	152,374	733,220	730,423	486,182	608,319	812,081	246,981	426,417	
\$5,000 under \$10,000	39,583	161,831	1,494,108	8,665,955	210,972	846,412	253,134	196,761	611,103	1,447,835	259,573	513,507	
\$10,000 under \$15,000	58,652	326,457	1,167,933	9,336,005	237,991	1,204,128	307,786	217,016	614,365	1,722,712	284,585	512,509	
\$15,000 under \$20,000	59,620	504,713	1,000,800	10,202,295	282,516	1,262,380	327,006	248,445	694,252	2,477,576	250,069	470,984	
\$20,000 under \$25,000	47,472	369,857	806,243	8,279,422	315,874	1,265,328	230,913	173,773	569,975	2,643,450	254,120	464,632	
\$25,000 under \$30,000	45,262	416,517	781,529	8,305,697	232,316	987,830	244,067	300,382	546,099	2,143,397	220,529	391,022	
\$30,000 under \$40,000	59,326	576,755	1,335,925	14,382,676	466,115	1,953,399	562,786	483,917	1,056,084	4,355,243	447,480	808,428	
\$40,000 under \$50,000	30,743	485,342	1,086,551	13,945,483	465,028	1,660,660	583,667	505,501	994,143	3,567,156	453,639	798,642	
\$50,000 under \$75,000	29,918	590,617	1,674,887	26,583,631	862,438	2,852,754	1,081,473	1,186,280	2,171,669	14,453,742	778,391	1,466,531	
\$75,000 under \$100,000	14,874	405,370	798,270	19,059,990	333,678	1,382,434	556,592	780,910	1,405,241	14,276,702	450,808	883,823	
\$100,000 under \$200,000	7,940	496,306	898,848	38,921,342	244,457	1,580,815	436,560	930,481	1,700,522	28,980,619	526,376	1,071,239	
\$200,000 under \$500,000	1,727	124,476	269,369	25,559,008	70,009	923,931	**91,356	**343,599	679,894	35,918,358	200,654	458,774	
\$500,000 under \$1,000,000	308	12,574	43,092	6,597,772	13,934	309,216	**	**	149,807	23,826,366	35,491	90,739	
\$1,000,000 or more	221	35,525	20,893	6,007,954	7,822	882,180	**	**	85,757	110,815,731	17,167	46,362	
Taxable returns, total	328,747	4,147,748	8,910,339	175,381,239	3,376,623	15,094,560	5,036,615	5,644,578	11,055,065	247,359,005	3,820,285	7,179,036	
No adjusted gross income	**11	**24	702	114,783	1,649	146,972	**131	**133	2,160	1,681,324	1,539	4,364	
\$1 under \$5,000	-	-	58,597	100,227	**7,048	**4,976	627,776	450,919	390,153	409,437	35,583	23,033	
\$5,000 under \$10,000	**9,869	**66,411	298,736	1,814,225	64,025	206,696	143,780	121,365	325,973	767,699	105,328	175,990	
\$10,000 under \$15,000	34,056	200,280	534,161	3,991,141	137,529	557,177	208,805	161,518	464,394	1,262,682	168,119	273,780	
\$15,000 under \$20,000	50,509	431,864	592,583	5,704,474	209,709	828,261	290,808	231,761	611,181	2,116,972	194,903	358,975	
\$20,000 under \$25,000	45,011	351,132	596,090	5,743,928	274,177	1,027,915	218,166	171,060	528,655	2,330,276	221,335	406,249	
\$25,000 under \$30,000	45,262	416,517	740,844	7,740,260	226,377	933,275	240,407	299,074	532,185	1,985,674	212,447	377,608	
\$30,000 under \$40,000	59,326	576,755	1,311,479	13,914,299	462,933	1,900,714	562,334	463,694	1,032,270	4,042,209	432,162	776,209	
\$40,000 under \$50,000	30,743	485,342	1,079,654	13,783,525	462,083	1,648,107	579,506	504,444	986,424	5,268,591	446,903	782,333	
\$50,000 under \$75,000	29,918	590,617	1,667,847	26,370,091	861,811	2,841,741	1,080,407	1,185,968	2,162,778	14,190,805	773,009	1,453,908	
\$75,000 under \$100,000	14,874	405,370	797,797	19,054,841	333,579	1,374,114	556,592	780,910	1,404,380	14,229,756	450,216	882,232	
\$100,000 under \$200,000	6,914	450,116	898,671	36,909,312	244,084	1,569,861	436,557	930,457	1,699,651	28,897,536	525,680	1,069,189	
\$200,000 under \$500,000	1,725	124,324	269,241	25,548,510	69,909	917,110	**91,347	**343,274	679,459	35,782,539	200,463	458,234	
\$500,000 under \$1,000,000	308	12,574	43,059	6,593,865	13,907	306,388	**	**	149,705	23,771,472	35,455	90,635	
\$1,000,000 or more	221	35,525	20,878	5,997,759	7,802	831,254	**	**	85,698	110,622,031	17,143	46,296	
Nontaxable returns, total	86,845	444,374	3,624,799	24,648,274	824,066	8,030,998	391,820	211,606	958,763	7,480,431	802,172	1,699,650	

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total.....	5,465,864	47,126,638	4,299,709	58,255,783	777,330	25,820,888	136,707	1,674,690	91,584	931,373	13,048,507	261,689,924
No adjusted gross income.....	71,671	1,275,664	122,460	5,192,304	57,818	3,296,914	3,861	36,492	4,146	76,337	198,382	7,765,646
\$1 under \$5,000.....	228,076	275,787	149,211	1,290,933	36,684	901,345	*1,293	*6,018	*2,935	*11,831	675,298	1,038,534
\$5,000 under \$10,000.....	228,442	420,090	159,185	1,320,830	43,051	930,037	*5,854	*32,591	5,988	12,094	682,086	1,761,070
\$10,000 under \$15,000.....	232,884	634,821	167,804	1,256,316	27,578	644,503	11,353	35,945	*2,706	*4,843	659,889	2,095,911
\$15,000 under \$20,000.....	228,548	683,978	148,071	1,230,232	17,797	590,360	*24,948	*87,811	1,865	37,380	706,306	2,759,250
\$20,000 under \$25,000.....	224,945	673,116	176,070	1,502,835	42,834	858,492	**	**	*4,812	*2,976	609,467	2,780,907
\$25,000 under \$30,000.....	203,888	595,983	176,952	1,238,553	25,088	481,613	**	**	*1,990	*23,572	590,060	2,551,178
\$30,000 under \$40,000.....	409,566	1,112,072	331,538	4,297,196	58,084	2,849,134	6,353	46,291	8,169	12,640	1,113,546	4,877,202
\$40,000 under \$50,000.....	419,528	1,562,080	353,723	2,637,631	54,767	1,123,177	9,337	50,716	5,666	8,995	1,108,396	5,824,420
\$50,000 under \$75,000.....	986,384	3,559,497	744,688	6,001,516	131,200	2,590,051	*35,729	*145,102	*18,314	*102,346	2,301,290	15,886,036
\$75,000 under \$100,000.....	662,645	3,687,836	485,815	4,510,200	75,170	1,848,452	**	**	**	**	1,513,401	14,808,904
\$100,000 under \$200,000.....	963,993	7,291,194	728,812	9,004,271	111,431	3,752,939	19,761	157,796	14,189	107,721	1,851,900	30,207,992
\$200,000 under \$500,000.....	422,848	7,508,865	389,198	7,778,325	68,670	2,964,134	10,869	226,674	10,605	87,505	772,487	37,496,957
\$500,000 under \$1,000,000.....	111,409	4,565,582	101,597	3,689,740	16,424	1,095,285	3,682	224,870	4,145	64,417	169,243	24,020,309
\$1,000,000 or more.....	71,238	13,280,072	64,585	7,304,901	10,735	1,894,452	3,666	624,384	6,052	378,717	96,757	107,815,610
Taxable returns, total.....	5,064,613	44,323,909	3,860,772	47,856,277	619,383	19,592,147	123,195	1,554,104	75,016	783,721	11,840,352	250,781,179
No adjusted gross income.....	1,487	168,794	2,328	354,453	1,091	222,175	61	6,866	58	2,570	3,013	2,172,245
\$1 under \$5,000.....	141,221	134,588	54,178	85,083	*4,001	*46,208	-	-	*1,232	*541	375,764	380,565
\$5,000 under \$10,000.....	132,094	177,986	62,255	363,930	9,788	233,741	*3,108	*44	*1,064	*21	353,739	837,406
\$10,000 under \$15,000.....	174,122	380,379	125,941	572,325	14,640	309,603	*8,944	*19,282	*2,653	*3,505	476,001	1,272,577
\$15,000 under \$20,000.....	192,422	495,417	112,534	747,693	11,713	336,602	*22,869	*64,566	*522	*29,264	616,079	2,297,738
\$20,000 under \$25,000.....	212,226	538,180	156,500	1,240,145	34,729	629,980	**	**	*3,488	*1,262	563,943	2,454,777
\$25,000 under \$30,000.....	191,161	533,146	169,257	1,089,949	24,386	415,526	**	**	*1,990	*23,572	573,886	2,338,053
\$30,000 under \$40,000.....	395,058	980,659	320,718	4,015,675	55,626	2,721,379	6,310	44,781	5,108	10,131	1,090,821	4,472,952
\$40,000 under \$50,000.....	413,723	1,473,131	348,335	2,359,888	52,156	999,359	8,311	48,066	5,659	8,406	1,096,933	5,670,075
\$50,000 under \$75,000.....	980,979	3,473,228	740,498	5,714,186	129,582	2,446,076	*35,671	*143,965	*18,309	*102,296	2,289,671	15,456,107
\$75,000 under \$100,000.....	662,093	3,638,363	485,162	4,361,753	74,796	1,797,330	**	**	**	**	1,512,091	14,677,394
\$100,000 under \$200,000.....	963,031	7,216,884	728,187	8,892,405	111,215	3,702,654	19,737	153,147	14,179	105,363	1,850,693	30,081,555
\$200,000 under \$500,000.....	422,497	7,451,322	388,855	7,657,835	68,551	2,916,231	10,851	225,950	10,581	82,508	771,920	37,295,074
\$500,000 under \$1,000,000.....	111,321	4,538,953	101,506	3,639,019	16,397	1,078,133	3,677	224,516	4,137	63,256	169,117	23,935,057
\$1,000,000 or more.....	71,177	13,122,881	64,520	6,762,138	10,712	1,737,149	3,657	622,922	6,038	351,026	96,679	107,439,604
Nontaxable returns, total.....	401,252	2,802,729	438,936	10,399,506	157,947	6,228,742	13,512	120,586	16,569	147,653	1,208,155	10,908,745

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued										Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)				Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		
All returns, total.....	6,563,294	89,548,156	1,858,504	51,083,955	2,916,793	66,795,699	89,935	1,236,568	2,500,764	168,600,085		
No adjusted gross income	178,685	12,245,413	97,781	7,853,914	74,483	3,517,442	3,871	115,113	-	-		
\$1 under \$5,000	282,738	2,119,628	95,752	1,328,438	67,385	212,788	4,740	33,436	-	-		
\$5,000 under \$10,000	304,186	3,455,367	109,897	2,543,361	114,269	356,140	7,950	18,454	-	-		
\$10,000 under \$15,000	331,498	3,058,501	106,336	2,007,304	149,196	570,391	3,937	8,669	-	-		
\$15,000 under \$20,000	338,139	3,778,261	130,122	2,504,899	195,604	1,054,214	1,826	23,664	-	-		
\$20,000 under \$25,000	333,436	3,293,765	95,788	2,447,433	159,639	868,147	3,424	3,817	-	-		
\$25,000 under \$30,000	272,849	2,622,354	90,213	1,758,907	146,203	834,888	3,448	29,425	-	-		
\$30,000 under \$40,000	540,537	4,433,888	132,872	2,619,811	268,157	1,478,376	8,933	26,624	-	-		
\$40,000 under \$50,000	551,550	4,959,477	134,698	2,553,649	254,482	1,674,037	6,736	15,654	-	-		
\$50,000 under \$75,000	1,140,134	9,973,372	285,548	5,823,128	473,584	4,569,164	11,628	148,689	98,308	787,121		
\$75,000 under \$100,000	704,056	7,241,364	174,073	4,677,936	307,246	3,789,917	3,424	3,817	244,646	2,823,814		
\$100,000 under \$200,000	986,022	10,946,942	241,712	5,794,033	405,231	7,962,093	10,667	111,185	1,225,844	19,020,557		
\$200,000 under \$500,000	436,242	9,302,961	121,796	4,736,742	207,693	10,792,301	9,053	106,395	702,715	29,921,542		
\$500,000 under \$1,000,000	101,239	3,765,262	26,038	1,626,396	56,373	7,062,082	3,517	70,921	145,830	19,914,888		
\$1,000,000 or more	61,983	8,351,603	15,878	2,808,004	37,249	22,053,918	5,304	524,519	83,441	96,132,362		
Taxable returns, total.....	5,760,648	66,876,465	1,490,891	36,391,937	2,588,506	62,629,403	72,700	997,943	2,500,680	168,585,684		
No adjusted gross income	2,687	975,399	1,613	573,039	1,524	1,008,035	53	3,485	-	-		
\$1 under \$5,000	84,992	153,414	13,730	78,092	8,668	12,463	1,232	811	-	-		
\$5,000 under \$10,000	132,372	822,552	35,495	550,662	36,771	104,588	4,171	1,051	-	-		
\$10,000 under \$15,000	207,722	1,523,335	58,836	959,754	89,496	274,490	3,884	6,795	-	-		
\$15,000 under \$20,000	286,309	2,294,763	99,670	1,496,470	161,734	821,556	4,83	11,490	-	-		
\$20,000 under \$25,000	295,619	2,448,086	77,861	1,800,036	151,939	825,913	2,257	1,418	-	-		
\$25,000 under \$30,000	263,409	2,490,342	86,021	1,700,006	143,797	717,106	3,448	29,425	-	-		
\$30,000 under \$40,000	521,062	3,822,900	126,369	2,374,891	259,972	1,335,750	5,444	13,793	-	-		
\$40,000 under \$50,000	545,809	4,333,906	130,627	2,369,259	251,769	1,651,972	6,729	14,780	-	-		
\$50,000 under \$75,000	1,133,870	9,450,076	282,277	5,446,715	470,130	4,381,914	11,613	148,534	98,308	787,121		
\$75,000 under \$100,000	703,023	7,085,136	173,758	4,598,903	306,648	3,752,419	3,424	3,817	244,636	2,823,741		
\$100,000 under \$200,000	984,857	10,747,797	241,129	5,684,189	405,026	7,925,129	10,657	107,648	1,225,829	19,019,939		
\$200,000 under \$500,000	435,848	9,187,454	121,647	4,682,982	207,495	10,753,755	9,030	98,996	702,657	29,914,777		
\$500,000 under \$1,000,000	101,151	3,723,750	26,005	1,606,233	56,319	7,042,191	3,509	69,191	145,820	19,912,463		
\$1,000,000 or more	61,919	7,817,556	15,854	2,470,707	37,217	22,022,123	5,291	490,524	83,430	96,127,643		
Nontaxable returns, total.....	802,646	22,671,691	367,613	14,692,018	328,288	4,166,296	17,235	238,624	104	14,401		

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Net gain		Net loss		IRA distributions		Total		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	818,135	6,531,881	1,003,901	8,816,375	5,831,146	45,538,743	20,675,450	344,907,107	19,272,307	238,786,811
No adjusted gross income	41,571	669,181	77,082	3,042,461	22,990	277,797	112,847	1,370,915	103,091	747,601
\$1 under \$5,000	19,374	26,659	35,284	223,035	87,431	226,555	536,356	2,400,910	498,781	1,126,803
\$5,000 under \$10,000	37,822	97,459	53,907	173,764	411,952	1,190,092	1,670,897	10,360,696	1,622,016	7,851,461
\$10,000 under \$15,000	39,238	235,561	53,593	285,557	582,406	2,263,203	2,419,882	20,577,435	2,370,901	16,984,969
\$15,000 under \$20,000	54,961	205,607	46,414	200,874	664,102	2,578,290	2,257,713	23,660,958	2,196,445	19,873,797
\$20,000 under \$25,000	47,548	161,952	47,086	207,569	494,641	2,456,806	1,698,125	22,242,806	1,613,124	17,842,911
\$25,000 under \$30,000	36,647	143,224	40,068	251,578	456,647	2,332,557	1,400,106	19,875,523	1,327,497	15,785,934
\$30,000 under \$40,000	63,012	303,225	87,103	346,419	716,432	4,361,063	2,283,630	34,165,156	2,143,430	26,953,287
\$40,000 under \$50,000	72,310	363,699	77,186	288,519	554,394	3,920,217	1,943,795	32,812,005	1,812,958	23,920,699
\$50,000 under \$75,000	132,121	937,276	135,375	510,510	940,756	8,202,180	3,364,650	67,642,865	3,033,433	48,549,094
\$75,000 under \$100,000	83,003	663,614	76,824	425,880	443,881	6,099,712	1,460,400	38,856,577	1,288,302	26,024,292
\$100,000 under \$200,000	112,534	976,968	134,719	961,505	333,471	6,193,298	1,164,965	45,618,126	976,622	24,345,819
\$200,000 under \$500,000	50,121	812,503	94,852	870,890	101,431	4,200,566	288,869	17,121,849	228,082	6,206,342
\$500,000 under \$1,000,000	16,330	352,398	24,379	359,478	13,722	774,557	46,760	4,994,559	36,378	1,486,559
\$1,000,000 or more	11,543	582,554	20,030	668,334	6,891	461,850	26,455	3,256,736	21,246	1,087,244
Taxable returns, total.....	672,433	5,588,831	798,335	4,853,866	5,168,863	43,070,967	17,814,557	325,044,122	16,539,553	224,711,550
No adjusted gross income	**639	**127,534	888	131,512	220	11,856	290	16,509	259	10,147
\$1 under \$5,000	**	**	**2,505	**1,304	*1,234	*335	25,449	90,385	25,449	71,323
\$5,000 under \$10,000	12,330	8,964	14,903	21,512	160,323	433,795	692,846	4,596,107	679,803	3,736,203
\$10,000 under \$15,000	17,755	117,190	29,564	126,114	365,461	1,463,342	1,604,800	14,198,257	1,575,674	11,850,623
\$15,000 under \$20,000	31,514	123,861	32,315	85,577	620,334	2,353,496	1,976,223	21,736,739	1,930,262	18,303,702
\$20,000 under \$25,000	36,845	139,539	37,427	120,969	472,634	2,402,583	1,584,562	21,114,791	1,508,489	17,084,821
\$25,000 under \$30,000	33,881	129,957	36,901	117,685	449,355	2,273,505	1,383,238	19,631,658	1,310,981	15,647,425
\$30,000 under \$40,000	62,102	276,805	84,417	291,464	709,635	4,328,938	2,266,340	33,900,865	2,126,485	26,743,205
\$40,000 under \$50,000	72,160	362,418	74,985	276,682	552,841	3,913,593	1,941,767	32,699,219	1,811,110	23,876,100
\$50,000 under \$75,000	131,884	934,184	134,323	475,597	937,588	8,170,858	3,353,943	67,321,748	3,022,729	48,334,864
\$75,000 under \$100,000	82,971	660,146	76,535	380,696	443,826	6,096,162	1,460,074	38,852,715	1,287,980	26,022,078
\$100,000 under \$200,000	112,458	972,057	134,486	951,535	333,431	6,189,626	1,163,153	45,528,900	974,813	24,257,738
\$200,000 under \$500,000	50,058	808,690	94,734	859,063	101,376	4,196,998	288,708	17,109,625	227,939	6,201,429
\$500,000 under \$1,000,000	16,311	348,829	24,351	351,234	13,716	774,438	46,731	4,992,147	36,355	1,486,207
\$1,000,000 or more	11,526	578,657	20,002	662,923	6,888	461,443	26,433	3,254,455	21,225	1,085,684
Nontaxable returns, total.....	145,702	943,050	205,566	3,962,509	662,283	2,467,776	2,860,893	19,862,985	2,732,754	14,075,262

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Rent			Royalty			Farm rental		
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
	(57)	(58)	(59)	(61)	(62)	(63)	(65)	(66)	(68)
All returns, total.....	4,425,733	37,528,003	4,762,790	1,079,585	5,966,670	29,775	507,860	3,980,631	143,881
No adjusted gross income.....	74,879	928,478	155,581	25,144	166,354	**1,480	3,903	27,261	2,275
\$1 under \$5,000.....	133,713	344,496	115,219	32,033	39,560	**	12,404	18,608	*4,095
\$5,000 under \$10,000.....	291,641	944,230	172,412	58,643	56,085	**	36,152	131,221	*10,693
\$10,000 under \$15,000.....	316,355	1,262,122	220,409	70,395	99,778	*2,195	58,711	280,201	*19,145
\$15,000 under \$20,000.....	324,384	1,303,044	280,147	81,606	126,835	*1,145	45,750	173,811	**12,995
\$20,000 under \$25,000.....	281,605	1,177,780	255,833	50,083	161,518	*2,260	36,908	242,693	**
\$25,000 under \$30,000.....	255,013	1,120,374	269,698	59,862	190,521	*2,385	34,406	215,441	**47,888
\$30,000 under \$40,000.....	434,607	1,932,770	511,174	105,227	258,240	**5,935	**93,823	**700,262	**
\$40,000 under \$50,000.....	416,910	2,024,287	457,152	91,459	164,113	**	**	**	37,233
\$50,000 under \$75,000.....	750,149	4,972,114	999,116	168,651	427,822	**4,475	92,101	765,267	141,354
\$75,000 under \$100,000.....	380,559	3,331,789	544,672	84,811	444,049	**	30,708	441,739	**94,545
\$100,000 under \$200,000.....	483,318	6,858,767	561,503	149,285	1,002,084	5,938	45,907	742,277	**
\$200,000 under \$500,000.....	211,628	5,765,547	169,903	69,531	960,173	2,285	13,712	168,794	**19,753
\$500,000 under \$1,000,000.....	44,490	2,432,928	32,750	18,618	616,710	954	**3,374	**73,057	**
\$1,000,000 or more.....	26,482	3,129,275	17,218	14,237	1,252,828	722	**	**	6,109
Taxable returns, total.....	3,731,227	34,210,650	4,138,158	943,667	5,630,709	26,494	446,964	3,662,875	123,835
No adjusted gross income.....	1,016	79,432	1,165	398	17,871	**	*12	*78	*608
\$1 under \$5,000.....	*7,188	*16,566	*1,278	*8,680	*4,306	**	*2,535	*4,717	-
\$5,000 under \$10,000.....	73,375	246,503	48,535	14,883	17,152	-	17,316	61,619	*2,318
\$10,000 under \$15,000.....	168,657	583,882	119,741	44,014	77,033	*1,145	40,131	147,177	*13,695
\$15,000 under \$20,000.....	255,824	998,048	212,223	71,461	104,936	*1,145	42,121	157,847	**12,994
\$20,000 under \$25,000.....	245,830	1,028,663	227,024	46,576	142,669	*2,257	32,152	193,719	**
\$25,000 under \$30,000.....	248,140	1,038,874	261,275	59,474	183,696	*2,262	33,175	208,989	**47,885
\$30,000 under \$40,000.....	426,150	1,858,425	503,272	103,886	245,038	**5,330	**93,736	**697,756	**
\$40,000 under \$50,000.....	413,721	1,997,791	445,672	90,130	154,696	**	**	**	37,233
\$50,000 under \$75,000.....	745,940	4,897,602	993,527	168,081	424,853	**4,471	92,101	765,267	141,354
\$75,000 under \$100,000.....	380,130	3,315,497	543,776	84,738	442,435	**	30,708	441,739	**94,545
\$100,000 under \$200,000.....	482,849	6,832,831	561,034	149,083	1,000,641	5,928	45,903	742,232	**
\$200,000 under \$500,000.....	211,495	5,760,788	169,728	69,448	953,664	2,285	13,706	168,725	**19,707
\$500,000 under \$1,000,000.....	44,453	2,428,416	32,713	18,594	611,128	951	**3,368	**73,011	**
\$1,000,000 or more.....	26,459	3,127,334	17,194	14,221	1,250,590	719	**	**	6,109
Nontaxable returns, total.....	694,505	3,317,352	624,632	135,918	335,962	3,281	60,896	317,756	111,142

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)
All returns, total.....	5,480,132	46,683,820	4,620,335	26,119,655	3,790,559	190,739,214	2,200,912	43,959,596	489,086	8,465,068	44,122	748,625
No adjusted gross income	91,148	1,013,408	158,263	2,375,052	38,895	1,484,736	157,055	15,277,878	8,581	119,491	4,098	149,654
\$1 under \$5,000	170,630	397,762	117,222	557,466	90,978	199,830	87,432	742,879	22,194	53,174	*1,269	*10,663
\$5,000 under \$10,000	365,024	1,106,434	171,340	665,712	133,557	560,007	82,367	565,871	29,082	55,320	*1,579	*20,850
\$10,000 under \$15,000	409,138	1,631,910	238,694	948,144	131,161	861,291	84,632	672,055	21,544	113,876	**1,382	**6,669
\$15,000 under \$20,000	418,933	1,585,870	281,235	1,256,072	136,595	871,027	103,538	861,227	22,479	94,224	**	**
\$20,000 under \$25,000	339,126	1,558,704	255,111	1,235,929	168,425	1,513,334	100,328	891,277	23,693	53,583	**	**
\$25,000 under \$30,000	318,994	1,496,433	269,939	1,170,106	127,851	1,267,570	100,665	815,950	23,248	105,866	*1,370	*7,483
\$30,000 under \$40,000	553,090	2,557,638	513,571	2,502,612	296,636	2,771,486	187,619	1,294,124	48,035	256,443	**5,378	**5,308
\$40,000 under \$50,000	502,563	2,455,290	463,860	2,159,585	277,819	3,285,470	189,569	1,143,573	43,993	274,905	**	**
\$50,000 under \$75,000	919,070	6,084,799	1,009,226	5,174,646	635,739	8,491,058	337,192	2,518,671	64,442	600,612	3,964	18,058
\$75,000 under \$100,000	450,637	4,175,090	553,537	3,214,220	404,242	7,711,324	254,965	2,471,938	46,835	422,746	4,420	25,752
\$100,000 under \$200,000	603,790	8,441,023	472,236	3,005,307	750,857	28,103,497	309,521	3,489,521	79,619	1,575,135	12,645	84,447
\$200,000 under \$500,000	248,055	6,770,081	83,916	1,130,573	425,089	40,882,191	149,126	4,225,694	36,736	1,365,357	5,195	67,079
\$500,000 under \$1,000,000	55,584	3,037,962	19,909	374,431	108,577	26,165,658	34,879	2,376,874	10,156	699,735	1,329	40,207
\$1,000,000 or more	34,350	4,371,417	12,278	349,801	64,136	66,570,734	22,024	6,612,064	8,448	2,674,601	1,494	312,454
Taxable returns, total.....	4,644,863	42,852,396	3,991,932	21,317,780	3,469,082	187,617,985	1,809,363	26,141,542	446,063	8,291,398	36,107	573,791
No adjusted gross income	1,098	72,064	1,217	71,205	1,137	541,937	2,244	1,168,390	204	34,166	**60	**13,285
\$1 under \$5,000	18,368	25,383	*1,276	*6,008	30,926	34,926	*12,373	*25,043	13,515	24,439	-	-
\$5,000 under \$10,000	100,648	324,922	50,881	197,023	42,786	193,663	27,255	97,032	17,792	31,374	**	**
\$10,000 under \$15,000	227,924	802,163	132,662	450,541	77,984	542,227	49,024	194,966	17,902	111,374	**354	**2,324
\$15,000 under \$20,000	341,329	1,246,551	215,872	866,019	108,674	598,726	77,170	534,427	22,465	94,023	**	**
\$20,000 under \$25,000	297,453	1,345,691	226,399	1,027,061	135,900	1,100,318	85,806	585,281	20,581	44,322	**	**
\$25,000 under \$30,000	310,889	1,401,766	261,392	1,101,235	122,699	1,175,602	88,952	548,158	19,012	104,332	*1,370	*7,483
\$30,000 under \$40,000	543,459	2,467,668	505,702	2,397,359	293,524	2,733,468	177,212	1,077,879	47,864	256,208	**5,378	**5,308
\$40,000 under \$50,000	498,090	2,420,207	452,345	2,098,048	270,090	3,005,217	187,767	1,063,498	40,857	260,377	**	**
\$50,000 under \$75,000	914,457	6,016,121	1,003,531	5,085,332	634,988	8,473,492	332,582	2,172,959	64,280	598,620	3,946	18,012
\$75,000 under \$100,000	450,230	4,159,254	552,599	3,174,811	402,052	7,531,993	254,516	2,413,402	46,778	422,599	4,410	25,743
\$100,000 under \$200,000	603,201	8,415,927	472,121	3,001,198	750,706	28,098,157	308,904	3,382,675	79,527	1,572,022	12,599	84,379
\$200,000 under \$500,000	247,867	6,759,586	83,801	1,122,859	424,959	40,868,221	148,794	4,095,160	36,691	1,363,400	5,181	65,992
\$500,000 under \$1,000,000	55,535	3,027,949	19,875	370,507	108,541	26,158,641	34,799	2,304,425	10,150	699,717	1,321	39,362
\$1,000,000 or more	34,314	4,367,145	12,262	348,576	64,116	66,561,396	21,964	6,478,248	8,444	2,674,424	1,488	311,904
Non-taxable returns, total.....	835,269	3,831,424	628,403	4,801,874	321,477	3,121,229	391,549	17,818,055	43,023	173,670	8,015	174,833

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
	Net income		Net loss		Total		Total		Total		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total.....	727,512	8,915,212	1,460,513	16,027,197	7,995,015	19,326,824	10,961,473	130,679,153	7,365,955	53,203,171	279,004	11,982,578
No adjusted gross income	17,788	213,276	124,578	3,343,694	11,564	38,663	66,633	737,771	1,522	6,885	49,507	1,728,367
\$1 under \$5,000	49,188	133,273	71,545	512,512	294,211	382,648	423,061	3,687,715	14,245	47,764	59,581	2,233,734
\$5,000 under \$10,000	72,398	282,079	90,692	603,571	991,829	1,993,019	900,157	9,126,157	11,379	63,331	23,886	832,273
\$10,000 under \$15,000	53,305	375,707	101,651	684,334	1,147,103	2,582,992	994,029	11,158,155	24,726	79,247	16,266	678,286
\$15,000 under \$20,000	63,804	473,850	133,539	1,065,465	948,617	2,420,669	904,623	10,282,714	98,757	221,960	13,561	522,723
\$20,000 under \$25,000	58,838	644,193	126,075	923,705	873,613	2,171,279	832,048	10,046,563	480,740	497,401	10,346	414,625
\$25,000 under \$30,000	58,884	559,662	97,502	754,152	601,328	1,493,613	894,237	10,800,092	793,367	1,672,748	8,260	362,523
\$30,000 under \$40,000	82,927	825,198	153,575	1,408,909	1,047,123	2,761,403	1,502,335	17,388,210	1,496,870	5,740,044	13,852	630,879
\$40,000 under \$50,000	68,957	801,400	147,871	1,264,448	694,846	1,800,261	1,129,724	12,673,408	1,129,724	7,488,968	10,305	516,536
\$50,000 under \$75,000	104,534	1,588,452	214,672	1,879,723	1,018,293	2,581,966	1,753,502	21,376,811	1,753,502	17,504,651	21,431	1,011,766
\$75,000 under \$100,000	**83,662	**2,259,645	84,915	749,549	236,834	683,098	756,322	10,454,384	756,322	8,875,239	12,176	696,343
\$100,000 under \$200,000	**	**	76,577	1,212,163	112,917	354,100	582,783	9,152,719	582,783	7,779,689	23,350	1,326,592
\$200,000 under \$500,000	9,885	505,687	26,787	799,821	15,051	56,432	175,576	2,950,129	175,576	2,507,577	12,741	788,483
\$500,000 under \$1,000,000	2,066	128,363	6,308	331,619	1,276	5,158	30,248	536,712	30,248	456,199	**3,742	**239,449
\$1,000,000 or more	1,275	124,427	4,227	493,533	408	1,524	16,194	307,615	16,194	261,469	**	**
Taxable returns, total.....	533,333	7,605,400	1,083,829	10,729,736	5,955,069	15,211,535	9,421,414	113,871,987	7,244,531	52,662,747	132,042	6,357,045
No adjusted gross income	100	12,935	272	47,249	**21	**69	278	4,351	**162	**1,906	**64	**4,246
\$1 under \$5,000	**9,584	**16,146	**3,819	**10,935	**21,106	**20,933	31,607	160,867	**8	**65	**398	**5,853
\$5,000 under \$10,000	15,944	56,706	16,797	62,620	314,315	723,698	328,138	3,007,376	**3,157	**17,591	4,687	147,282
\$10,000 under \$15,000	22,420	145,246	51,321	408,592	583,949	1,264,769	652,231	6,638,059	**15,875	**48,433	7,152	248,630
\$15,000 under \$20,000	38,805	264,035	97,109	754,601	620,160	1,660,548	839,893	9,619,074	94,997	213,855	8,966	299,613
\$20,000 under \$25,000	43,314	523,858	107,134	757,095	705,277	1,829,238	791,161	9,500,713	457,449	476,546	8,570	318,001
\$25,000 under \$30,000	53,947	465,527	96,239	751,330	591,092	1,484,214	878,578	10,635,569	778,819	1,628,721	7,330	298,998
\$30,000 under \$40,000	79,523	721,412	153,137	1,353,249	1,041,828	2,750,993	1,478,151	17,115,883	1,472,686	5,622,938	12,611	557,784
\$40,000 under \$50,000	68,662	796,733	145,034	1,164,996	693,701	1,798,418	1,120,690	12,602,443	1,120,690	7,429,594	9,627	474,466
\$50,000 under \$75,000	**145,000	**2,402,596	214,441	1,873,216	1,017,148	2,578,409	1,742,101	21,219,005	1,742,101	17,370,899	20,893	969,614
\$75,000 under \$100,000	**	**	84,747	730,527	236,826	683,055	755,989	10,448,691	755,989	8,870,400	12,005	684,408
\$100,000 under \$200,000	42,823	1,442,259	76,508	1,206,926	112,917	354,100	580,841	9,129,738	580,841	7,760,156	23,296	1,322,884
\$200,000 under \$500,000	9,878	505,635	26,760	796,569	15,043	56,406	175,362	2,946,805	175,362	2,504,751	12,707	786,254
\$500,000 under \$1,000,000	2,062	128,072	6,297	328,163	1,276	5,158	30,221	536,231	30,221	455,791	**3,737	**239,014
\$1,000,000 or more	1,272	124,241	4,214	483,669	408	1,524	16,173	307,183	16,173	261,102	**	**
Nontaxable returns, total.....	194,179	1,309,812	376,684	5,297,461	2,039,946	4,115,290	1,540,059	16,807,166	121,424	540,424	146,962	5,625,533

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income			Net loss		Net operating loss		Gambling earnings		Total			Statutory adjustments		
	Net income		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Primary IRA payments	Amount	Number of returns
	(93)	(94)		(95)	(96)		(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total.....	4,490,024	20,955,670	208,336	208,336	4,214,590	503,913	49,749,182	1,125,408	8,229,479	18,424,901	42,646,933	3,970,788	6,207,337	1,663,101	2,420,197
No adjusted gross income	52,325	732,645	18,581	18,581	1,201,879	278,893	45,910,929	8,605	90,374	193,205	435,120	22,497	40,450	7,635	12,585
\$1 under \$5,000	294,369	421,219	10,598	10,598	73,460	62,498	356,547	16,055	29,921	1,095,103	510,270	112,702	151,655	5,506	8,316
\$5,000 under \$10,000	308,501	746,511	12,789	12,789	86,470	26,065	202,297	51,144	120,310	1,760,083	1,250,153	137,918	225,102	9,555	15,965
\$10,000 under \$15,000	322,253	674,014	13,998	13,998	88,362	25,817	169,556	97,952	266,334	1,524,042	1,587,601	285,032	430,806	40,278	64,045
\$15,000 under \$20,000	284,715	670,195	7,695	7,695	84,487	27,604	220,500	70,169	200,272	1,439,108	1,955,084	321,640	524,384	85,291	113,033
\$20,000 under \$25,000	263,248	694,104	4,278	4,278	93,675	12,232	232,190	102,972	344,839	1,333,729	2,076,581	405,616	636,093	104,188	157,612
\$25,000 under \$30,000	225,186	508,766	9,237	9,237	111,380	13,372	124,095	49,787	170,842	1,316,503	2,024,855	463,577	665,005	128,995	200,092
\$30,000 under \$40,000	434,271	988,513	15,877	15,877	89,138	13,868	133,179	126,245	437,665	2,208,911	3,817,692	742,232	1,060,119	309,130	424,888
\$40,000 under \$50,000	402,899	1,082,106	13,968	13,968	120,866	9,873	158,930	136,854	521,570	1,786,783	3,355,157	511,209	696,490	273,302	288,207
\$50,000 under \$75,000	802,134	2,280,899	34,157	34,157	333,476	14,915	293,368	210,614	1,059,634	2,414,019	5,571,887	403,400	703,938	263,137	422,347
\$75,000 under \$100,000	383,824	1,289,503	16,017	16,017	255,378	2,213	119,089	133,146	754,796	1,192,416	4,135,407	214,150	400,937	180,606	261,101
\$100,000 under \$200,000	464,310	2,667,975	27,593	27,593	698,506	10,171	376,565	87,638	1,516,765	1,436,073	8,253,410	243,043	464,937	186,724	303,725
\$200,000 under \$500,000	178,939	2,998,401	17,898	17,898	664,301	4,011	353,528	26,802	1,157,622	551,107	5,351,231	88,233	169,823	73,209	123,353
\$500,000 under \$1,000,000	43,689	1,676,910	**5,650	**5,650	**313,213	1,388	270,279	4,752	672,082	111,556	1,404,233	**21,539	**37,598	10,379	16,932
\$1,000,000 or more	29,362	3,523,909	**	**	**	992	828,130	2,675	886,454	62,263	918,252	**	**	5,163	7,996
Taxable returns, total.....	3,824,448	18,731,166	163,759	163,759	2,819,103	115,431	12,971,993	980,653	7,646,048	14,358,769	39,082,472	3,684,061	5,792,215	1,571,854	2,283,675
No adjusted gross income	1,804	140,861	205	205	25,743	3,341	10,095,429	39	2,771	2,735	21,592	207	403	211	310
\$1 under \$5,000	128,294	139,904	-	-	-	*1,257	*3,466	*2,470	*3,506	101,858	66,345	35,053	47,885	-	-
\$5,000 under \$10,000	104,220	222,323	7,797	7,797	10,754	5,112	65,402	*12,977	*30,330	430,726	459,365	84,113	143,961	*3	*5
\$10,000 under \$15,000	213,654	388,705	7,148	7,148	64,400	14,508	67,763	51,591	157,719	822,786	939,457	230,111	348,660	24,224	38,155
\$15,000 under \$20,000	206,467	423,740	6,837	6,837	72,457	17,287	78,578	57,713	165,176	940,612	1,356,086	278,946	461,278	57,126	75,804
\$20,000 under \$25,000	220,545	540,427	3,805	3,805	84,976	9,893	186,560	81,089	281,967	1,084,428	1,694,952	379,993	605,538	92,745	140,741
\$25,000 under \$30,000	217,043	478,647	8,963	8,963	106,161	10,591	93,039	49,088	168,221	1,269,416	1,945,211	461,901	661,789	124,560	191,435
\$30,000 under \$40,000	433,051	946,492	14,477	14,477	80,456	12,717	104,563	125,195	436,679	2,175,334	3,728,032	737,402	1,055,190	303,128	417,986
\$40,000 under \$50,000	398,844	1,066,361	13,759	13,759	115,940	8,465	147,846	135,196	461,050	1,774,258	3,309,010	509,559	693,196	271,672	285,552
\$50,000 under \$75,000	601,715	2,254,836	33,669	33,669	328,568	13,952	244,157	210,447	1,059,342	2,404,579	5,508,033	401,882	701,151	262,139	420,643
\$75,000 under \$100,000	383,133	1,286,392	15,985	15,985	255,270	2,001	108,815	133,146	754,796	1,191,754	4,133,747	214,136	400,910	160,604	261,098
\$100,000 under \$200,000	463,911	2,663,223	27,580	27,580	698,090	10,086	367,207	87,634	1,516,644	1,435,771	8,250,262	243,022	464,895	186,714	303,706
\$200,000 under \$500,000.....	178,781	2,993,088	17,879	17,879	663,392	3,888	327,678	26,689	1,128,819	550,824	5,349,254	88,205	169,772	73,191	123,324
\$500,000 under \$1,000,000	43,658	1,674,450	**5,646	**5,646	**312,894	1,358	259,817	4,725	653,196	111,489	1,403,340	**19,532	**37,585	10,377	16,928
\$1,000,000 or more	29,330	3,511,718	**	**	**	975	821,673	2,655	825,835	62,219	917,786	**	**	5,160	7,990
Nontaxable returns, total.....	665,575	2,224,504	44,577	44,577	1,395,487	388,483	36,777,190	144,755	583,430	4,066,112	3,564,462	286,727	415,123	91,246	136,522

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Statutory adjustments--continued														
Size of adjusted gross income	Moving expenses adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)
All returns, total.....	830,721	1,681,562	13,204,164	14,044,148	1,079,413	8,979,382	708,631	167,528	597,157	5,668,169	3,147,032	2,785,382	120,561	618,170
No adjusted gross income	9,710	17,486	141,314	108,019	1,204	19,449	11,980	2,468	9,525	170,619	52,780	48,047	*1,584	*14,417
\$1 under \$5,000	*4,974	*10,226	947,298	207,660	*2,155	*3,939	36,019	5,904	14,589	39,928	94,448	48,007	*7,750	*34,168
\$5,000 under \$10,000	43,406	70,920	1,556,329	665,045	*4,372	*5,899	62,582	12,144	15,516	127,447	166,363	104,784	*5,769	*19,776
\$10,000 under \$15,000	54,830	62,326	1,198,149	735,849	8,348	14,242	63,242	20,259	21,775	93,255	214,821	147,002	*6,090	*16,390
\$15,000 under \$20,000	46,906	87,138	1,042,940	788,647	29,201	79,313	59,865	7,793	34,315	164,322	223,117	172,795	*9,260	*15,935
\$20,000 under \$25,000	59,754	95,330	835,537	719,153	17,545	51,192	81,239	14,804	24,370	122,147	243,949	185,867	*7,906	*90,217
\$25,000 under \$30,000	54,764	62,576	797,409	704,244	25,740	68,532	40,892	5,480	32,384	149,116	218,391	163,162	*6,650	*4,343
\$30,000 under \$40,000	106,353	151,633	1,351,869	1,204,448	65,878	223,612	85,566	25,237	68,286	403,788	367,422	302,053	*8,369	*19,153
\$40,000 under \$50,000	105,913	201,012	1,107,706	1,188,668	86,378	305,848	82,198	10,697	67,834	369,313	290,295	231,757	20,243	60,472
\$50,000 under \$75,000	152,415	231,534	1,743,310	2,210,123	188,725	808,367	94,507	21,456	111,507	714,477	414,982	365,575	21,423	87,252
\$75,000 under \$100,000	**172,463	**595,091	850,986	1,388,903	166,871	981,265	32,472	11,555	66,958	496,188	252,549	259,431	12,720	58,323
\$100,000 under \$200,000	**	**	1,088,064	2,286,461	299,007	3,139,263	44,092	24,354	82,685	1,235,481	353,584	382,813	**11,712	**153,291
\$200,000 under \$500,000	17,025	81,501	415,155	1,246,858	144,636	2,482,340	10,505	4,010	34,287	889,675	185,244	268,900	**	**
\$500,000 under \$1,000,000	1,606	9,552	82,236	319,931	**39,354	**796,121	2,642	537	8,114	356,713	44,243	66,531	810	29,416
\$1,000,000 or more	601	5,237	45,863	270,138	**	**	831	832	5,013	335,702	24,844	38,658	275	15,017
Taxable returns, total.....	765,977	1,543,790	9,523,385	12,107,596	1,063,258	8,892,128	589,522	143,414	563,701	5,378,698	2,617,480	2,373,273	106,641	505,578
No adjusted gross income	*560	*1,945	1,365	4,685	26	322	150	76	248	12,336	697	903	**	**
\$1 under \$5,000	-	-	54,399	7,877	-	-	9,930	*408	*3,107	*8,614	*1,253	*318	*3,108	*1,854
\$5,000 under \$10,000	25,674	27,497	308,079	138,373	*2,743	*4,059	*17,147	*4,511	*11,858	*109,730	32,953	14,693	*4,516	*15,639
\$10,000 under \$15,000	43,570	45,675	554,796	323,782	*7,029	*13,108	42,881	13,531	*17,039	*74,292	119,622	73,970	*2,351	*8,150
\$15,000 under \$20,000	32,320	51,562	595,520	436,896	22,775	53,902	52,499	6,751	33,043	147,646	154,040	105,337	*9,106	*15,558
\$20,000 under \$25,000	54,954	86,634	613,453	502,861	16,081	45,414	77,643	14,551	23,075	113,496	190,651	137,828	*6,881	*44,318
\$25,000 under \$30,000	54,695	62,566	754,920	657,915	25,697	68,380	38,502	5,126	32,050	140,689	205,387	151,503	*6,650	*4,343
\$30,000 under \$40,000	104,823	146,743	1,326,504	1,162,931	65,075	219,735	84,907	25,175	67,645	395,874	354,343	283,245	*8,369	*19,153
\$40,000 under \$50,000	105,548	200,248	1,097,387	1,164,261	86,052	301,598	82,040	10,607	67,663	365,768	284,656	225,355	19,130	60,360
\$50,000 under \$75,000	152,146	229,635	1,735,698	2,197,415	187,990	787,545	93,307	21,400	111,046	700,175	413,671	364,158	21,076	80,430
\$75,000 under \$100,000	**172,462	**595,085	850,413	1,388,436	166,826	981,067	32,468	11,554	66,955	496,134	252,524	259,390	12,670	58,058
\$100,000 under \$200,000	**	**	1,087,881	2,285,961	298,996	3,139,194	44,090	24,352	82,599	1,233,451	353,465	382,634	**11,700	**153,283
\$200,000 under \$500,000	17,018	81,411	414,952	1,246,335	144,618	2,481,802	10,490	4,003	34,263	889,047	185,163	288,797	**	**
\$500,000 under \$1,000,000	1,606	9,552	82,186	319,800	**39,348	**796,002	2,642	537	8,104	356,069	44,220	66,492	810	29,416
\$1,000,000 or more	601	5,237	45,833	270,070	**	**	827	830	5,007	335,378	24,835	38,650	275	15,017
Nontaxable returns, total.....	64,743	137,772	3,680,779	1,936,552	16,156	87,254	119,109	24,115	33,456	289,471	529,553	412,109	13,919	112,592

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of exemptions (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)
All returns, total.....	4,055	75,059	83,996,917	412,808,983	11,042,761	13,293,990	35,414,589	572,541,293	238,626,393	598,860,677	96,576,755	3,089,667,389	96,522,237	666,724,167
No adjusted gross income.....	*147	*1579	-	-	-	-	-	-	-	-	-	-	1,318	206
\$1 under \$5,000.....	*110	*467	14,667,224	48,624,421	853,353	924,100	204,305	2,206,351	11,505,979	29,293,806	3,890,498	2,528,474	3,835,254	431,088
\$5,000 under \$10,000.....	*225	*3071	13,102,931	61,203,911	1,849,211	2,034,455	495,708	4,666,054	19,029,827	48,473,040	6,677,074	14,087,295	6,677,960	2,152,574
\$10,000 under \$15,000.....	*209	*3427	12,331,099	61,907,212	2,195,271	2,624,441	889,415	8,827,240	22,983,045	58,566,841	9,656,696	44,218,109	9,657,470	6,663,041
\$15,000 under \$20,000.....	*307	*1724	10,352,879	52,954,227	1,638,312	2,016,204	1,245,013	13,016,773	21,623,880	55,099,462	10,742,482	82,688,941	10,742,481	12,443,197
\$20,000 under \$25,000.....	*287	*4166	8,179,878	42,677,981	1,053,287	1,342,515	1,545,702	15,211,056	19,174,445	48,865,990	9,437,082	110,948,882	9,437,267	16,658,611
\$25,000 under \$30,000.....	*181	*2306	6,215,800	32,932,786	691,293	856,527	1,842,743	19,048,138	16,310,630	41,571,791	7,953,525	128,039,293	7,954,192	19,258,823
\$30,000 under \$40,000.....	*247	*2764	8,274,448	46,299,634	945,744	1,160,209	4,274,985	45,009,898	28,000,053	71,356,382	12,481,128	273,188,362	12,481,128	42,849,395
\$40,000 under \$50,000.....	*275	*2694	4,963,225	29,285,544	609,777	744,211	4,566,118	53,059,428	23,590,573	60,128,812	9,506,924	284,066,359	9,506,924	46,667,664
\$50,000 under \$75,000.....	553	6,819	4,529,846	28,247,665	783,989	1,024,568	9,792,906	131,283,539	40,014,008	102,003,173	14,303,231	609,539,154	14,300,120	105,784,298
\$75,000 under \$100,000.....	362	4,607	898,192	5,646,057	265,892	350,033	4,903,217	84,321,964	16,871,214	43,005,030	5,797,564	365,077,448	5,797,564	73,817,638
\$100,000 under \$200,000.....	567	9,155	377,320	2,388,738	125,776	176,532	4,235,193	99,815,487	13,429,187	33,682,208	4,609,154	467,738,769	4,609,154	110,365,204
\$200,000 under \$500,000.....	352	16,707	75,553	462,665	24,763	32,446	1,123,077	47,603,808	3,553,669	2,712,612	1,197,118	296,724,135	1,197,120	87,904,336
\$500,000 under \$1,000,000.....	162	10,518	*28,522	*178,143	*6,095	*7,749	194,077	15,914,229	616,734	0	213,522	128,864,381	213,523	43,758,411
\$1,000,000 or more.....	75	5,057	**	**	**	**	102,129	32,537,330	311,245	0	110,758	281,957,786	110,762	97,969,684
Taxable returns, total.....	3,128	62,105	57,565,480	282,333,438	8,361,227	10,097,342	33,329,940	537,679,516	179,658,326	448,644,008	90,900,468	3,071,311,050	90,914,105	663,952,405
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	1,237	198
\$1 under \$5,000.....	-	-	3,824,849	8,441,648	*11,806	*11,806	12,346	23,520	6,696	17,074	3,832,387	2,525,684	3,834,023	430,689
\$5,000 under \$10,000.....	*106	*897	6,073,251	23,750,541	712,944	716,854	130,083	644,752	4,056,157	10,329,572	6,197,715	13,827,445	6,203,266	2,113,131
\$10,000 under \$15,000.....	*11	*133	7,581,273	32,722,979	1,543,334	1,714,612	429,937	2,790,094	8,756,539	22,314,495	8,009,475	41,238,169	8,012,343	6,215,459
\$15,000 under \$20,000.....	*248	*1354	7,469,934	35,216,929	1,599,014	1,975,653	782,496	6,138,982	11,142,259	28,393,839	8,264,773	72,975,438	8,264,773	10,985,847
\$20,000 under \$25,000.....	*247	*3571	7,292,026	37,013,009	1,042,247	1,327,682	1,217,906	10,282,399	14,197,715	36,178,012	8,509,443	106,362,851	8,509,878	15,970,381
\$25,000 under \$30,000.....	*102	*1465	6,186,907	32,745,172	690,147	855,382	1,716,981	15,650,508	15,660,831	39,915,222	7,905,074	127,805,567	7,906,973	19,223,749
\$30,000 under \$40,000.....	*188	*2000	8,270,269	46,272,012	945,548	1,159,973	4,193,786	42,531,910	27,649,650	70,463,471	12,463,994	273,024,089	12,463,994	42,824,744
\$40,000 under \$50,000.....	*256	*2065	4,958,005	29,250,750	609,685	744,064	4,529,259	51,300,607	23,461,933	59,800,802	9,494,274	283,839,225	9,494,274	46,633,474
\$50,000 under \$75,000.....	502	5,482	4,529,610	28,246,122	783,989	1,024,568	9,766,967	129,761,581	39,951,153	101,843,104	14,295,843	609,440,260	14,295,850	105,765,890
\$75,000 under \$100,000.....	323	4,002	898,062	5,645,320	265,882	350,025	4,899,321	83,985,070	16,858,840	42,973,648	5,797,323	365,062,691	5,797,323	73,814,541
\$100,000 under \$200,000.....	557	8,855	377,265	2,388,398	125,776	176,532	4,232,574	99,435,195	13,424,768	33,671,201	4,608,970	467,726,158	4,608,970	110,362,290
\$200,000 under \$500,000.....	352	16,707	75,514	462,446	24,761	32,444	1,122,336	47,316,458	3,551,747	2,711,272	1,196,961	296,697,309	1,196,961	87,896,662
\$500,000 under \$1,000,000.....	162	10,518	*28,515	*178,110	*6,094	*7,748	193,919	15,775,154	616,338	0	213,496	128,853,200	213,496	43,754,662
\$1,000,000 or more.....	75	5,057	**	**	**	**	102,030	32,043,286	311,007	0	110,740	281,932,966	110,743	97,960,688
Non-taxable returns, total.....	927	12,954	26,431,437	130,475,545	2,681,535	3,196,648	2,084,649	34,861,778	58,968,067	150,216,669	5,676,287	18,356,338	5,608,132	2,771,763

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.....	0.04	0.16	0.18	0.28	0.39	1.18	1.76	2.06	0.73	1.31	0.95	1.47
No adjusted gross income.....	2 15	1 24	4 11	3 84	3 14	2 79	11 74	12 45	4 79	5 15	9 82	8 65
\$1 under \$5,000.....	1 36	1 59	1 58	1 81	2 52	4 72	13 33	23 47	3 61	5 35	14 71	25 09
\$5,000 under \$10,000.....	1 41	1 44	1 67	1 77	2 43	4 47	12 19	28 29	3 89	6 18	10 72	17 37
\$10,000 under \$15,000.....	1 42	1 43	1 66	1 75	2 21	4 40	10 67	22 89	3 65	6 17	8 01	11 82
\$15,000 under \$20,000.....	1 52	1 53	1 73	1 83	2 24	4 86	9 87	18 45	3 68	6 77	6 81	9 17
\$20,000 under \$25,000.....	1 69	1 69	1 85	1 95	2 40	5 75	10 98	14 50	4 00	7 35	5 75	7 32
\$25,000 under \$30,000.....	1 85	1 85	2 01	2 11	2 46	6 28	10 17	17 76	4 01	8 33	5 15	10 34
\$30,000 under \$40,000.....	1 30	1 29	1 40	1 47	1 67	4 89	7 34	15 06	2 84	6 15	3 26	4 64
\$40,000 under \$50,000.....	1 37	1 38	1 46	1 55	1 68	5 27	6 82	14 11	2 89	6 99	3 07	4 32
\$50,000 under \$75,000.....	1 09	1 09	1 17	1 25	1 24	4 35	4 71	8 86	2 02	4 98	2 04	4 41
\$75,000 under \$100,000.....	1 57	1 58	1 70	1 84	1 67	5 62	5 76	9 20	2 52	6 10	2 80	3 98
\$100,000 under \$200,000.....	1 55	1 39	1 71	1 77	1 59	4 27	3 37	4 96	1 93	4 11	2 61	3 35
\$200,000 under \$500,000.....	1 43	1 22	1 63	1 72	1 45	2 85	2 36	3 40	1 59	3 61	2 31	5 86
\$500,000 under \$1,000,000.....	1 22	1 23	1 44	1 62	1 23	2 57	1 93	3 04	1 32	3 32	1 91	3 75
\$1,000,000 or more.....	0 57	0 27	0 67	0 68	0 57	0 65	0 77	1 00	0 60	0 96	0 92	1 05
Taxable returns, total.....	0.26	0.18	0.33	0.30	0.43	1.26	1.81	2.12	0.77	1.36	0.97	1.51
No adjusted gross income.....	17 10	1 30	19 20	12 46	16 06	2 90	29 52	27 90	17 79	10 55	17 08	14 02
\$1 under \$5,000.....	3 00	3 45	3 78	4 33	3 59	6 45	17 85	30 17	4 59	6 61	63 49	75 40
\$5,000 under \$10,000.....	2 33	2 36	2 63	2 77	3 64	6 90	18 20	41 49	5 58	8 76	18 67	30 80
\$10,000 under \$15,000.....	1 97	1 98	2 31	2 45	2 79	5 28	12 57	33 18	4 39	7 43	11 85	19 16
\$15,000 under \$20,000.....	1 89	1 90	2 22	2 36	2 53	5 14	10 33	20 10	3 98	7 05	8 16	11 11
\$20,000 under \$25,000.....	1 84	1 84	2 03	2 13	2 54	5 91	11 39	16 06	4 16	7 74	6 37	8 24
\$25,000 under \$30,000.....	1 88	1 88	2 03	2 13	2 49	6 37	10 27	18 22	4 07	8 49	5 32	10 92
\$30,000 under \$40,000.....	1 31	1 30	1 41	1 48	1 68	4 95	7 51	16 04	2 87	6 25	3 29	4 69
\$40,000 under \$50,000.....	1 38	1 38	1 47	1 55	1 69	5 31	6 89	14 43	2 91	6 97	3 08	4 34
\$50,000 under \$75,000.....	1 09	1 10	1 17	1 25	1 24	4 38	4 73	9 01	2 02	5 01	2 04	4 44
\$75,000 under \$100,000.....	1 57	1 58	1 70	1 85	1 68	5 65	5 77	9 25	2 52	6 11	2 80	3 99
\$100,000 under \$200,000.....	1 55	1 39	1 71	1 77	1 59	4 28	3 37	5 00	1 93	4 13	2 61	3 36
\$200,000 under \$500,000.....	1 43	1 22	1 63	1 72	1 45	2 87	2 36	3 41	1 59	3 63	2 31	5 87
\$500,000 under \$1,000,000.....	1 22	1 23	1 44	1 62	1 23	2 60	1 93	3 04	1 32	3 33	1 91	3 77
\$1,000,000 or more.....	0 57	0 27	0 67	0 68	0 57	0 65	0 77	1 01	0 60	0 96	0 92	1 06
Non taxable returns, total.....	0.80	1.31	0.96	1.17	1.60	3.04	7.74	9.07	2.71	4.87	4.89	5.68

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Taxable net gain		Taxable net loss	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total.....	5.77	7.89	0.60	1.13	1.74	2.26	2.08	5.44	1.08	0.83	1.88	2.02
No adjusted gross income.....	39 74	52.56	7 16	6.82	4 02	5 10	18 74	26 13	6 31	3 23	5 92	6 31
\$1 under \$5,000	29 54	36.58	3 77	4.96	9 02	14.48	6 43	9 33	5 08	8 50	8 05	8 50
\$5,000 under \$10,000	19 63	22.88	3 03	3.72	8 49	11.11	10.52	17 48	5 35	7 03	8 24	8 28
\$10,000 under \$15,000	15 05	17.07	3 55	4.58	8 50	11.32	9 15	14 26	5 44	6 88	7 91	8 58
\$15,000 under \$20,000	15 43	17.67	3 81	4.99	7 91	10.09	9 07	17 02	5 17	7 18	8 57	9 37
\$20,000 under \$25,000	18 33	21.69	4 17	5.59	7 81	11.01	10 31	19 39	5 51	7 82	8 58	9 75
\$25,000 under \$30,000	18 03	21.09	4 38	6.08	9 14	11.80	10 21	20 75	5 92	8 35	9 09	10 08
\$30,000 under \$40,000	15 00	20.62	3 20	4.86	6 48	8 75	6 62	12 01	4 25	5 74	6 82	7 49
\$40,000 under \$50,000	22 18	24.60	3 58	5.48	6 50	9 38	6 43	17 87	4 26	5 89	6 91	8 04
\$50,000 under \$75,000	20 47	25.30	2 90	4.21	4 92	6.84	4 82	14 45	3 02	4 07	5 16	5 83
\$75,000 under \$100,000	34 19	36.91	4 20	5.41	7 92	11.24	6 65	17 54	3 72	4 93	6 72	7 49
\$100,000 under \$200,000	29 32	32.87	3 03	3.18	7 03	7 60	5 98	17 96	2 50	2 93	4 77	4 94
\$200,000 under \$500,000	33 32	56.83	2 91	3 13	6 58	7 89	7 67	24 83	1 96	3 37	3 83	4 02
\$500,000 under \$1,000,000	34 71	42.84	2 93	4 25	8 97	7 95	**	**	1 61	4 69	3 42	3 57
\$1,000,000 or more	16 01	32.54	1 69	2 51	2 72	1 94	**	**	0 69	0 43	1 98	2 02
Taxable returns, total.....	6.54	8.55	0.91	1.28	2.05	2.72	2.17	5.63	1.13	0.85	2.13	2.34
No adjusted gross income.....	61 89	30 33	24 00	13.69	35 10	21.13	93 89	82 30	19 64	2 81	34 79	35 55
\$1 under \$5,000.....	-	-	18 09	26.94	55 85	74 10	7 05	9 89	6 36	7 64	24 74	30 55
\$5,000 under \$10,000	35 32	37 26	7 28	9 02	16 47	20 71	14 52	23 66	7 36	8 52	13 81	14 69
\$10,000 under \$15,000	20 44	22.37	5 60	7 55	11 85	15 60	11 27	17 15	6 52	8 16	10 63	12 08
\$15,000 under \$20,000	17 02	19.54	5 11	6 88	9 58	12 26	9 80	18 08	5 51	7 63	10 25	11 39
\$20,000 under \$25,000	18 94	22.39	4 94	6 82	8 61	11 89	10 65	19 68	5 78	8 08	9 17	10 42
\$25,000 under \$30,000	18 03	21.09	4 53	6 34	9 33	12 25	10 28	20 84	6 02	8 36	9 27	10 32
\$30,000 under \$40,000	15 00	20.62	3 24	4 98	6 52	8 88	6 63	12 01	4 31	5 87	6 97	7 72
\$40,000 under \$50,000	22 18	24.60	3 60	5 53	6 53	9 44	6 45	17 90	4 29	5 95	6 99	8 17
\$50,000 under \$75,000	20 47	25.30	2 91	4 24	4 92	6 86	4 83	14 46	3 03	4 11	5 19	5 88
\$75,000 under \$100,000	34 19	36.91	4 20	5 41	7 92	11 30	6 65	17 54	3 72	4 94	6 73	7 51
\$100,000 under \$200,000	30 24	34.77	3 04	3 18	7 04	7 64	5 98	17 96	2 50	2 94	4 77	4 95
\$200,000 under \$500,000	33 36	56.90	2 91	3 13	6 59	7 95	7 67	24 83	1 96	3 38	3 83	4 03
\$500,000 under \$1,000,000	34 71	42.84	2 93	4 25	8 98	8 02	**	**	1 61	4 70	3 42	3 58
\$1,000,000 or more	16 01	32.54	1 69	2 52	2 72	2 06	**	**	0 69	0 44	1 98	2 03
Non-taxable returns, total.....	12.34	17.12	1.61	2.43	3.43	4.15	7.65	12.45	3.88	3.70	3.95	3.93

Footnotes at end of table

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D—continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Long-term capital gain	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total.....	1.63	1.54	1.80	1.63	3.86	2.63	8.96	7.51	10.08	6.99	1.00	0.81
No adjusted gross income.....	9 03	7 98	7 41	4 93	9 59	6 24	34 50	16 89	35 65	27 22	5 26	2 73
\$1 under \$5,000.....	7 91	17 64	9 76	15 79	17 74	19 11	96 91	96 07	61 39	93 15	4 78	9 56
\$5,000 under \$10,000.....	8 90	15 19	9 92	14 28	15 36	18 22	59 13	91 85	42 74	52 97	5 01	7 50
\$10,000 under \$15,000.....	8 96	15 19	10 46	14 82	20 76	20 98	38 65	55 25	65 19	68 61	5 16	7 35
\$15,000 under \$20,000.....	8 74	20 16	10 73	14 13	25 90	18 47	33 75	67 61	68 76	61 35	5 01	7 02
\$20,000 under \$25,000.....	8 76	16 48	9 80	13 54	19 23	16 75	--	--	48 25	48 96	5 28	7 25
\$25,000 under \$30,000.....	9 41	18 85	10 03	14 36	24 08	23 31	--	--	64 32	86 78	5 60	7 80
\$30,000 under \$40,000.....	6 91	11 56	7 74	6 36	17 35	6 24	37 98	55 86	53 90	55 36	4 08	5 50
\$40,000 under \$50,000.....	6 62	11 00	7 39	11 00	17 84	16 87	42 56	55 60	58 91	39 34	4 04	5 72
\$50,000 under \$75,000.....	4 54	7 37	5 14	6 07	10 92	10 39	20 81	32 12	31 50	53 67	2 90	3 88
\$75,000 under \$100,000.....	5 56	8 54	6 37	8 16	14 84	12 45	--	--	--	--	3 53	4 72
\$100,000 under \$200,000.....	3 37	4 75	3 76	4 86	8 83	8 49	19 97	33 12	25 22	28 96	2 34	2 82
\$200,000 under \$500,000.....	2 42	4 04	2 56	3 89	6 04	6 93	13 75	27 96	16 70	18 90	1 78	3 23
\$500,000 under \$1,000,000.....	1 71	4 04	2 08	3 37	4 75	6 12	9 47	22 13	9 58	19 33	1 43	4 62
\$1,000,000 or more.....	0 77	0 94	0 82	1 10	2 25	2 40	3 27	4 91	2 64	2 84	0 62	0 44
Taxable returns, total.....	1.71	1.59	1.92	1.84	4.49	3.12	9.56	7.64	10.76	7.67	1.06	0.84
No adjusted gross income.....	23 76	6 03	27 39	6 57	43 28	7 16	25 40	5 31	16 70	24 31	17 27	2 87
\$1 under \$5,000.....	10 14	28 01	16 80	55 84	53 80	96 77	--	--	99 88	82 53	6 48	8 13
\$5,000 under \$10,000.....	12 01	22 94	14 82	29 76	32 96	43 08	99 95	97 96	99 95	99 95	7 02	8 70
\$10,000 under \$15,000.....	10 96	19 33	12 77	23 10	30 94	32 19	45 24	58 33	66 48	90 59	6 31	8 00
\$15,000 under \$20,000.....	9 70	25 31	12 68	19 24	35 12	26 29	39 19	90 94	66 50	75 99	5 38	7 73
\$20,000 under \$25,000.....	9 13	15 19	10 42	15 37	21 12	20 03	--	--	57 76	63 81	5 55	7 72
\$25,000 under \$30,000.....	9 77	20 48	10 26	15 70	24 73	25 84	--	--	64 32	86 78	5 68	7 80
\$30,000 under \$40,000.....	7 05	12 34	7 91	6 62	17 98	6 39	38 24	57 65	66 29	67 80	4 15	5 67
\$40,000 under \$50,000.....	6 69	11 32	7 48	11 79	18 52	18 58	46 20	58 41	58 99	41 61	4 08	5 82
\$50,000 under \$75,000.....	4 56	7 53	5 17	6 17	11 03	10 68	20 85	32 44	31 51	53 72	2 91	3 93
\$75,000 under \$100,000.....	5 56	8 63	6 38	8 36	14 91	12 75	--	--	--	--	3 54	4 75
\$100,000 under \$200,000.....	3 38	4 79	3 76	4 91	8 85	8 58	19 99	34 05	25 24	29 56	2 34	2 83
\$200,000 under \$500,000.....	2 42	4 08	2 56	3 96	6 06	7 05	13 77	28 05	16 74	20 04	1 78	3 24
\$500,000 under \$1,000,000.....	1 71	4 06	2 08	3 42	4 76	6 21	9 48	22 17	9 59	19 69	1 43	4 64
\$1,000,000 or more.....	0 78	0 95	0 82	1 19	2 26	2 61	3 28	4 92	2 65	3 06	0 62	0 44
Nontaxable returns, total.....	5.63	6.41	5.24	4.05	7.32	5.34	25.01	34.71	27.07	17.04	3.35	3.11

Footnotes at end of table

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D—continued										Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)				Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		
All returns, total.....	1.47	1.32	2.66	1.91	2.04	2.37	10.48	6.91	1.65	1.03		
No adjusted gross income.....	5.97	2.70	7.86	3.66	7.92	4.29	37.63	27.07	-	-		
\$1 under \$5,000.....	7.33	11.25	11.52	14.63	14.38	23.82	50.04	96.07	-	-		
\$5,000 under \$10,000.....	7.50	7.64	11.90	8.34	11.39	15.49	48.54	52.22	-	-		
\$10,000 under \$15,000.....	7.28	9.29	11.56	12.09	9.71	13.99	54.63	59.79	-	-		
\$15,000 under \$20,000.....	7.33	8.71	11.41	11.13	8.83	12.85	70.22	53.57	-	-		
\$20,000 under \$25,000.....	7.33	9.48	12.92	11.33	9.66	15.07	57.33	55.72	-	-		
\$25,000 under \$30,000.....	8.08	9.70	13.68	12.13	10.23	14.52	50.88	83.20	-	-		
\$30,000 under \$40,000.....	5.91	7.15	10.78	10.34	7.56	10.37	49.72	51.80	-	-		
\$40,000 under \$50,000.....	6.03	7.25	11.40	10.63	7.85	10.49	52.22	36.94	-	-		
\$50,000 under \$75,000.....	4.17	5.32	7.86	7.09	5.78	7.85	**	**	14.89	21.47		
\$75,000 under \$100,000.....	5.17	6.80	10.03	9.06	7.26	10.13	**	**	9.16	11.46		
\$100,000 under \$200,000.....	3.28	4.33	6.15	6.40	4.40	5.75	19.46	27.65	2.52	3.52		
\$200,000 under \$500,000.....	2.41	3.62	4.67	5.29	3.55	8.66	18.71	19.17	1.99	3.66		
\$500,000 under \$1,000,000.....	1.79	3.45	3.85	5.63	3.10	14.06	10.54	14.07	1.64	5.33		
\$1,000,000 or more.....	0.82	0.97	1.90	2.00	1.14	1.08	2.78	3.03	0.71	0.47		
Taxable returns, total.....	1.60	1.64	3.07	2.45	2.18	2.51	11.30	7.11	1.65	1.03		
No adjusted gross income.....	24.11	3.59	33.86	4.53	24.55	2.75	18.29	26.89	-	-		
\$1 under \$5,000.....	14.05	40.54	38.57	66.80	37.71	47.77	99.88	82.52	-	-		
\$5,000 under \$10,000.....	11.97	12.52	22.76	14.01	20.43	23.48	78.73	97.00	-	-		
\$10,000 under \$15,000.....	9.47	13.04	16.04	17.12	13.16	16.64	55.36	73.67	-	-		
\$15,000 under \$20,000.....	8.29	10.62	13.94	13.41	9.74	15.00	71.51	82.56	-	-		
\$20,000 under \$25,000.....	7.78	10.65	13.93	13.08	10.01	15.62	70.69	78.36	-	-		
\$25,000 under \$30,000.....	8.24	10.05	14.16	12.50	10.37	14.21	50.88	83.20	-	-		
\$30,000 under \$40,000.....	6.05	7.91	11.20	11.12	7.73	10.92	62.51	72.87	-	-		
\$40,000 under \$50,000.....	6.08	8.07	11.66	11.11	7.91	10.61	52.28	38.74	-	-		
\$50,000 under \$75,000.....	4.19	5.55	7.94	7.53	5.81	8.04	**	**	14.89	21.47		
\$75,000 under \$100,000.....	5.18	6.92	10.05	9.19	7.27	10.23	**	**	9.16	11.46		
\$100,000 under \$200,000.....	3.28	4.37	6.16	6.46	4.40	5.78	19.48	28.44	2.52	3.52		
\$200,000 under \$500,000.....	2.41	3.66	4.68	5.35	3.55	8.69	18.76	20.60	1.99	3.66		
\$500,000 under \$1,000,000.....	1.79	3.49	3.86	5.70	3.10	14.10	10.57	14.42	1.64	5.33		
\$1,000,000 or more.....	0.82	1.04	1.90	2.28	1.14	1.08	2.79	3.24	0.71	0.47		
Non-taxable returns, total.....	3.94	2.57	5.33	3.37	5.86	5.18	26.79	19.95	12.69	2.96		

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions		Total		Pensions and annuities	
	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount						
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	3.50	4.57	3.48	4.52	1.84	3.06	0.89	1.47	0.93	1.36
No adjusted gross income	10.36	7.40	9.30	8.12	16.76	20.92	8.13	11.45	8.52	10.01
\$1 under \$5,000.....	28.75	30.56	19.33	29.37	15.07	22.11	6.42	13.45	6.66	8.49
\$5,000 under \$10,000.....	19.63	29.00	15.50	25.22	7.54	9.66	3.78	5.84	3.83	4.73
\$10,000 under \$15,000.....	17.30	21.83	16.96	28.72	6.18	8.66	3.09	4.50	3.13	3.92
\$15,000 under \$20,000.....	14.68	18.08	18.71	31.42	5.97	8.59	3.16	4.55	3.21	4.11
\$20,000 under \$25,000.....	16.06	22.62	18.75	33.59	6.71	10.04	3.62	5.08	3.69	4.78
\$25,000 under \$30,000.....	16.61	30.59	17.30	39.51	6.96	9.96	3.88	5.42	3.96	5.32
\$30,000 under \$40,000.....	13.70	16.88	14.84	29.86	5.55	9.04	2.94	4.37	3.02	4.19
\$40,000 under \$50,000.....	13.77	20.86	14.36	26.76	6.13	9.64	3.10	5.37	3.19	4.61
\$50,000 under \$75,000.....	10.02	15.50	11.21	17.05	4.68	8.01	2.39	3.55	2.50	3.60
\$75,000 under \$100,000.....	12.64	18.69	15.05	32.37	6.67	11.73	3.60	4.90	3.81	5.27
\$100,000 under \$200,000.....	7.66	13.23	7.69	13.64	5.64	8.87	3.23	5.89	3.49	4.77
\$200,000 under \$500,000.....	6.28	15.62	4.97	8.33	6.06	10.59	3.27	5.52	3.64	5.82
\$500,000 under \$1,000,000.....	4.82	11.31	4.04	7.76	5.52	11.83	2.86	6.37	3.26	6.98
\$1,000,000 or more.....	2.14	4.90	1.63	2.52	3.03	5.79	1.43	3.00	1.60	3.80
Taxable returns, total.....	3.83	5.19	3.97	5.56	1.96	3.21	0.97	1.54	1.01	1.43
No adjusted gross income	**26.34	**7.64	37.61	29.75	54.46	34.05	16.00	19.31	17.60	19.60
\$1 under \$5,000.....	**	**	69.48	63.33	99.70	94.56	30.54	37.91	30.54	42.83
\$5,000 under \$10,000.....	30.90	39.61	31.78	39.68	12.48	17.23	6.17	8.77	6.21	7.37
\$10,000 under \$15,000.....	24.24	34.78	24.38	48.60	7.92	10.96	3.89	5.57	3.93	4.85
\$15,000 under \$20,000.....	17.99	23.82	22.61	39.57	6.25	9.18	3.42	4.82	3.46	4.31
\$20,000 under \$25,000.....	17.66	25.22	21.07	32.11	6.91	10.24	3.77	5.19	3.83	4.90
\$25,000 under \$30,000.....	17.38	33.34	18.25	29.65	7.04	10.17	3.91	5.46	3.98	5.35
\$30,000 under \$40,000.....	13.88	17.62	15.23	32.92	5.58	9.09	2.95	4.40	3.04	4.21
\$40,000 under \$50,000.....	13.79	20.93	14.64	27.76	6.14	9.66	3.10	5.39	3.19	4.62
\$50,000 under \$75,000.....	10.04	15.55	11.29	17.74	4.69	8.04	2.40	3.56	2.50	3.61
\$75,000 under \$100,000.....	12.64	18.79	15.11	35.31	6.67	11.73	3.60	4.90	3.81	5.27
\$100,000 under \$200,000.....	7.67	13.30	7.70	13.78	5.64	8.88	3.23	5.90	3.49	4.78
\$200,000 under \$500,000.....	6.28	15.70	4.97	8.45	6.06	10.59	3.27	5.52	3.65	5.82
\$500,000 under \$1,000,000.....	4.83	11.42	4.04	7.95	5.52	11.83	2.86	6.38	3.26	6.98
\$1,000,000 or more.....	2.14	4.93	1.64	2.55	3.03	5.79	1.43	3.01	1.60	3.80
Nontaxable returns, total.....	8.90	7.57	7.16	7.41	5.53	7.06	2.68	4.43	2.76	3.87

Footnotes at end of table

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	1.60	1.74	1.69	2.00	3.68	4.85	17.68	16.04	5.25	6.96	11.81	15.28
No adjusted gross income.....	9 02	6 56	6 53	6 11	14 80	11 22	**42 16	**6 40	36 04	32 59	52 85	49 43
\$1 under \$5,000.....	9 22	13 46	9 91	13 36	24 41	35 62	**	**	31 51	37 26	52 71	72 83
\$5,000 under \$10,000.....	6 39	8 20	8 62	12 00	16 87	31 15	**	**	20 64	23 38	40 05	49 40
\$10,000 under \$15,000.....	6 39	8 43	7 66	10 83	15 39	26 73	70 50	71 46	15 45	19 85	37 85	48 76
\$15,000 under \$20,000.....	6 23	8 41	7 06	9 01	14 32	29 75	99 96	99 96	17 86	21 75	**	**
\$20,000 under \$25,000.....	6 77	9 44	7 52	10 11	19 16	36 30	70 59	70 54	18 88	22 57	**	**
\$25,000 under \$30,000.....	7 11	9 89	7 24	9 53	15 89	31 37	66 11	90 43	22 09	25 79	**	**
\$30,000 under \$40,000.....	5 50	7 52	5 27	7 20	13 54	25 91	**	**	**	**	**	**
\$40,000 under \$50,000.....	5 94	8 11	5 59	7 51	14 12	24 94	**	**	**	**	36 19	49 26
\$50,000 under \$75,000.....	4 52	6 13	4 47	5 67	10 17	20 29	**	**	13 94	19 41	28 57	35 05
\$75,000 under \$100,000.....	6 30	7 79	6 02	7 22	14 29	26 73	**	**	20 28	23 78	**	**
\$100,000 under \$200,000.....	4 16	4 69	4 10	4 49	8 39	14 37	26 89	38 27	12 87	18 76	**	**
\$200,000 under \$500,000.....	3 45	4 25	3 82	5 33	5 80	13 88	22 73	38 19	16 19	24 29	**	**
\$500,000 under \$1,000,000.....	2 85	4 56	3 43	5 31	4 61	12 53	18 79	51 21	**	**	**	**
\$1,000,000 or more.....	1 43	1 78	1 77	2 87	1 91	3 71	7 43	8 64	**	**	10 99	14 01
Taxable returns, total.....	1.78	1.86	1.85	2.23	3.96	5.10	19.27	19.58	5.67	7.41	12.89	17.15
No adjusted gross income.....	29 66	9 40	31 98	11 06	29 44	13 36	**	**	39 81	27 28	61 02	72 81
\$1 under \$5,000.....	40 83	44 69	96 32	87 77	54 44	58 43	**	**	69 75	71 91	-	-
\$5,000 under \$10,000.....	13 20	16 22	17 17	23 29	36 80	78 53	-	-	33 16	36 82	70 67	81 80
\$10,000 under \$15,000.....	9 06	11 46	10 80	15 18	20 42	32 73	99 96	99 96	19 24	24 53	46 25	55 84
\$15,000 under \$20,000.....	7 16	9 68	8 36	10 96	15 32	33 68	99 96	99 96	18 75	22 43	**	**
\$20,000 under \$25,000.....	7 30	10 20	7 93	10 45	20 24	40 08	70 69	70 73	20 38	24 97	**	**
\$25,000 under \$30,000.....	7 24	9 81	7 40	9 79	15 98	32 33	69 49	92 75	22 61	26 41	**	**
\$30,000 under \$40,000.....	5 57	7 65	5 34	7 42	13 67	27 01	**	**	**	**	**	**
\$40,000 under \$50,000.....	5 97	8 20	5 68	7 67	14 27	25 96	**	**	**	**	36 19	49 26
\$50,000 under \$75,000.....	4 55	6 20	4 49	5 73	10 20	20 42	**	**	13 94	19 41	28 57	35 05
\$75,000 under \$100,000.....	6 31	7 83	6 03	7 27	14 30	26 83	**	**	20 28	23 78	**	**
\$100,000 under \$200,000.....	4 17	4 70	4 10	4 50	8 40	14 39	26 93	38 29	12 87	18 76	**	**
\$200,000 under \$500,000.....	3 45	4 25	3 82	5 35	5 80	13 98	22 73	38 19	16 19	24 30	**	**
\$500,000 under \$1,000,000.....	2 85	4 57	3 43	5 34	4 62	12 65	18 85	51 30	**	**	**	**
\$1,000,000 or more.....	1 43	1 79	1 78	2 87	1 91	3 71	7 46	9 12	**	**	10 99	14 01
Nontaxable returns, total.....	3.91	4.74	4.06	4.57	9.85	10.68	39.39	11.30	13.84	17.85	29.01	33.47

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty				Partnership and S Corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)
All returns, total	1.47	1.63	1.75	2.08	1.71	1.04	2.56	1.84	5.18	4.55	14.72	7.66
No adjusted gross income	823	617	643	577	1201	655	614	313	2446	1426	3990	1994
\$1 under \$5,000	868	1247	985	1360	1263	1931	1423	2258	2341	3062	9870	9934
\$5,000 under \$10,000	596	755	866	1177	1044	1348	1448	2003	2577	3014	8093	8202
\$10,000 under \$15,000	570	757	768	1053	1045	1354	1408	1673	2345	2944	**	**
\$15,000 under \$20,000	567	770	715	900	1034	1406	1259	1819	2763	3516	**	**
\$20,000 under \$25,000	640	904	753	1024	931	1169	1326	1931	2656	3803	**	**
\$25,000 under \$30,000	651	919	730	981	1089	1532	1370	1791	2673	4082	7891	7919
\$30,000 under \$40,000	509	696	530	712	724	988	966	1508	1762	2537	**6494	**7067
\$40,000 under \$50,000	550	762	558	755	728	1036	1018	1547	2084	2995	**	**
\$50,000 under \$75,000	415	578	446	561	507	658	761	967	1561	2213	4984	4371
\$75,000 under \$100,000	580	732	599	717	618	785	867	1100	1917	2759	4047	8438
\$100,000 under \$200,000	387	450	461	514	332	366	545	677	1056	1373	2938	3242
\$200,000 under \$500,000	320	424	487	687	237	295	406	457	765	1409	1783	3100
\$500,000 under \$1,000,000	257	445	438	661	181	254	326	383	578	1314	1524	2841
\$1,000,000 or more	122	167	207	355	086	067	153	099	253	350	501	274
Taxable returns, total	1.63	1.74	1.93	2.36	1.78	1.04	2.89	2.21	5.41	4.63	16.45	7.78
No adjusted gross income	2728	1047	3079	1292	2779	397	2683	437	2102	793	**2139	**3390
\$1 under \$5,000	3177	3350	9649	8715	2279	2758	4189	4592	3011	3853	-	-
\$5,000 under \$10,000	1218	1476	1673	2306	1860	2536	2581	3471	3471	4395	**	**
\$10,000 under \$15,000	792	1003	1084	1510	1441	1832	2033	2563	2592	3007	**	**
\$15,000 under \$20,000	640	874	842	1082	1176	1686	1545	2457	2765	3523	**	**
\$20,000 under \$25,000	691	989	794	1069	1049	1332	1460	2052	2934	4375	**	**
\$25,000 under \$30,000	662	927	746	1000	1121	1491	1446	1866	2767	4141	7891	7919
\$30,000 under \$40,000	515	710	537	730	730	999	999	1716	1768	2539	**6494	**7067
\$40,000 under \$50,000	554	771	568	770	741	1067	1025	1570	2110	3112	**	**
\$50,000 under \$75,000	417	583	449	568	507	659	770	1028	1565	2220	5006	4382
\$75,000 under \$100,000	581	735	600	721	620	789	868	1123	1919	2760	4056	8441
\$100,000 under \$200,000	388	452	462	515	332	367	546	695	1057	1376	2948	3245
\$200,000 under \$500,000	321	425	487	691	237	296	407	472	766	1411	1787	3151
\$500,000 under \$1,000,000	257	446	439	688	182	254	327	396	579	1314	1533	2902
\$1,000,000 or more	122	168	207	356	086	067	153	101	253	350	503	274
Nontaxable returns, total	3.64	4.43	4.07	4.45	6.15	8.31	5.38	3.20	18.12	16.35	32.84	20.57

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
	Net income		Net loss				Total		Taxable			
	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)
All returns, total.....	3.79	4.54	2.31	3.03	1.74	2.41	1.24	1.38	1.46	1.75	1.66	0.69
No adjusted gross income	16 31	19 23	5 55	5 57	25 21	27 79	15 02	16 64	68 90	42 53	3 54	4 03
\$1 under \$5,000	19 13	25 09	13 42	18 44	9 67	11 76	6 96	8 06	44 56	47 22	3 56	3 58
\$5,000 under \$10,000	15 92	20 11	11 48	14 44	5 30	6 81	4 92	5 46	44 08	44 71	14 00	6 08
\$10,000 under \$15,000	17 69	23 11	11 65	14 27	4 88	6 56	4 68	5 17	32 18	45 02	6 58	6 48
\$15,000 under \$20,000	16 25	21 83	10 41	14 11	5 35	7 31	5 02	5 55	15 24	26 82	10 02	7 24
\$20,000 under \$25,000	15 79	22 82	11 05	13 00	5 51	7 56	5 04	5 44	6 72	9 00	7 92	7 85
\$25,000 under \$30,000	16 12	23 18	12 05	15 38	6 65	9 00	4 74	5 25	5 01	6 83	8 52	8 15
\$30,000 under \$40,000	13 18	21 44	9 96	14 97	5 02	7 01	3 60	4 15	3 61	4 26	5 84	5 71
\$40,000 under \$50,000	15 05	20 58	10 74	16 31	6 11	8 30	4 06	4 68	4 06	4 57	6 36	5 91
\$50,000 under \$75,000	11 27	10 55	9 10	10 81	5 03	6 84	3 23	3 65	3 23	3 60	13 90	4 33
\$75,000 under \$100,000	**	**	13 66	17 20	10 00	13 08	4 82	5 37	4 82	5 37	3 46	2 92
\$100,000 under \$200,000	**	**	11 21	11 57	11 65	14 58	3 92	4 38	3 92	4 38	4 31	3 42
\$200,000 under \$500,000	13 28	15 12	8 64	10 19	23 50	19 42	3 83	3 94	3 83	3 94	1 72	1 88
\$500,000 under \$1,000,000	13 65	12 35	7 33	9 29	20 49	21 63	3 56	3 96	3 56	3 96	**	**
\$1,000,000 or more	6 61	8 28	3 60	3 64	17 68	16 41	1 82	2 05	1 82	2 05	**	**
Taxable returns, total.....	4.53	4.98	2.98	3.93	2.04	2.82	1.33	1.48	1.47	1.76	2.69	1.26
No adjusted gross income	35 96	18 41	42 75	14 63	55 22	63 18	57 05	50 89	97 14	96 84	78 48	82 08
\$1 under \$5,000	44 84	65 37	57 21	70 26	36 98	44 40	28 23	29 93	93 86	93 91	49 60	74 58
\$5,000 under \$10,000	30 14	30 85	32 01	43 81	9 56	12 32	8 64	9 22	98 43	97 40	13 38	14 56
\$10,000 under \$15,000	26 61	33 41	17 66	19 69	6 87	9 50	5 94	6 56	40 58	62 46	10 45	10 92
\$15,000 under \$20,000	20 25	28 55	12 35	17 35	6 63	9 27	5 27	5 82	15 71	27 77	13 96	9 60
\$20,000 under \$25,000	18 69	27 22	11 96	14 15	6 19	8 49	5 21	5 63	6 94	9 31	8 90	9 02
\$25,000 under \$30,000	16 70	23 00	12 15	15 44	6 71	9 05	4 78	5 29	5 05	6 88	9 25	9 04
\$30,000 under \$40,000	13 30	20 57	9 99	15 23	5 03	7 03	3 63	4 19	3 64	4 31	6 24	6 14
\$40,000 under \$50,000	15 11	20 70	10 80	15 82	6 12	8 31	4 08	4 70	4 08	4 59	6 64	6 23
\$50,000 under \$75,000	11 30	10 57	9 11	10 85	5 04	6 84	3 24	3 67	3 24	3 62	14 25	4 46
\$75,000 under \$100,000	**	**	13 68	17 50	10 00	13 08	4 82	5 38	4 82	5 38	3 50	2 96
\$100,000 under \$200,000	**	**	11 22	11 62	11 65	14 58	3 93	4 39	3 93	4 39	4 32	3 42
\$200,000 under \$500,000	13 29	15 12	8 65	10 23	23 52	19 43	3 84	3 94	3 84	3 94	1 73	1 89
\$500,000 under \$1,000,000	13 67	12 37	7 34	9 39	20 49	21 63	3 57	3 97	3 57	3 97	**	**
\$1,000,000 or more	6 62	8 30	3 61	3 72	17 68	16 41	1 82	2 06	1 82	2 06	**	**
Nontaxable returns, total.....	9.00	13.48	4.90	5.07	3.60	4.68	3.53	4.01	12.55	15.62	2.48	1.60

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings		Statutory adjustments					
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount		
					(93)	(94)	(95)	(96)					(97)	(98)
All returns, total.....	2.01	2.74	7.42	5.59	3.93	1.41	4.00	5.41	0.74	1.21	2.27	2.37	3.04	3.23
No adjusted gross income	11.12	15.82	17.10	13.95	4.24	1.46	30.20	60.33	5.65	10.97	18.31	19.23	25.69	29.56
\$1 under \$5,000	7.64	10.01	34.67	39.06	14.42	19.96	27.68	33.01	3.92	9.18	15.54	16.86	44.12	50.02
\$5,000 under \$10,000	7.71	10.65	42.10	45.69	19.95	26.68	16.79	19.30	2.92	6.90	12.01	12.92	33.24	34.87
\$10,000 under \$15,000	8.07	14.43	36.03	31.69	22.46	30.67	12.87	15.97	3.41	4.85	9.56	9.93	18.76	19.66
\$15,000 under \$20,000	8.58	13.36	44.26	37.89	23.06	30.30	14.71	18.10	3.50	5.09	8.74	9.23	13.39	14.39
\$20,000 under \$25,000	8.63	17.00	37.89	51.71	27.25	37.32	13.28	16.73	3.72	5.80	7.76	8.23	12.99	14.36
\$25,000 under \$30,000	9.74	16.84	41.43	49.77	27.28	27.77	18.79	26.88	3.82	5.24	7.31	7.56	11.63	12.63
\$30,000 under \$40,000	7.11	12.78	31.67	15.38	30.97	30.90	12.83	15.31	2.83	4.24	5.47	5.93	7.65	7.97
\$40,000 under \$50,000	7.43	12.06	29.99	26.98	29.38	34.75	12.24	16.42	3.13	4.79	6.44	7.19	8.54	9.46
\$50,000 under \$75,000	5.23	8.87	21.42	23.34	26.53	29.35	10.05	14.71	2.60	3.98	6.80	7.04	7.96	8.67
\$75,000 under \$100,000	7.49	15.97	27.77	18.58	32.94	45.46	13.22	18.91	3.65	5.48	8.81	9.01	10.03	10.83
\$100,000 under \$200,000	5.15	8.98	13.73	10.87	21.55	22.77	11.53	17.04	2.48	3.12	6.14	6.32	6.87	7.30
\$200,000 under \$500,000	3.93	8.67	7.62	7.49	15.68	12.89	10.11	17.45	2.05	2.89	5.55	5.64	6.24	6.74
\$500,000 under \$1,000,000	3.12	8.55	**	**	13.42	9.50	9.99	19.68	2.01	3.39	**	**	6.61	7.23
\$1,000,000 or more	1.36	2.97	**	**	6.90	2.23	5.37	8.56	0.86	1.88	**	**	3.64	4.21
Taxable returns, total.....	2.20	2.93	8.58	5.63	9.29	1.82	4.34	5.72	0.93	1.30	2.37	2.47	3.14	3.34
No adjusted gross income	31.58	27.59	59.00	58.88	15.66	1.47	28.01	48.13	23.23	41.33	60.15	61.68	59.18	73.86
\$1 under \$5,000	11.89	12.39	-	-	97.89	57.04	70.43	59.43	14.97	27.27	28.51	32.74	-	-
\$5,000 under \$10,000	13.44	16.72	63.95	36.76	46.76	42.06	35.98	42.63	6.46	16.69	16.23	16.66	82.54	82.64
\$10,000 under \$15,000	10.43	21.53	49.87	42.63	27.46	31.70	16.06	20.93	5.04	7.16	11.02	11.41	25.89	26.81
\$15,000 under \$20,000	10.12	16.36	49.73	43.98	29.32	33.19	16.62	20.79	4.54	6.45	9.62	10.08	16.33	18.04
\$20,000 under \$25,000	9.54	19.49	42.48	56.94	30.67	44.12	14.80	18.63	4.25	6.18	8.06	8.50	13.82	15.08
\$25,000 under \$30,000	9.89	17.45	42.68	52.20	30.79	32.03	19.04	27.27	3.92	5.39	7.33	7.59	11.75	12.75
\$30,000 under \$40,000	7.13	12.93	34.04	16.83	33.44	35.72	12.91	15.35	2.86	4.32	5.49	5.95	7.72	8.04
\$40,000 under \$50,000	7.47	12.19	30.44	28.10	31.81	37.09	12.35	15.19	3.15	4.85	6.46	7.22	8.58	9.52
\$50,000 under \$75,000	5.24	8.96	21.71	23.68	28.16	33.41	10.06	14.71	2.60	4.00	6.83	7.06	7.99	8.70
\$75,000 under \$100,000	7.51	16.00	27.81	18.58	35.56	49.43	13.22	18.91	3.65	5.48	8.81	9.02	10.03	10.83
\$100,000 under \$200,000	5.15	9.00	13.74	10.88	21.73	23.34	11.53	17.04	2.48	3.12	6.14	6.32	6.87	7.30
\$200,000 under \$500,000	3.93	8.68	7.63	7.50	16.18	13.90	10.15	17.89	2.05	2.89	5.55	5.64	6.24	6.74
\$500,000 under \$1,000,000	3.13	8.57	**	**	13.72	9.88	10.04	20.24	2.01	3.39	**	**	6.61	7.24
\$1,000,000 or more	1.37	2.98	**	**	7.03	2.25	5.41	9.19	0.86	1.88	**	**	3.65	4.22
Nontaxable returns, total.....	5.02	7.58	14.47	12.48	4.29	1.83	10.38	14.64	1.66	3.30	8.18	8.64	12.23	13.13

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Statutory adjustments—continued														
Size of adjusted gross income	Moving expenses adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total.....	5.31	7.68	0.70	1.10	2.74	2.39	5.61	11.94	5.68	5.26	1.78	2.04	13.45	15.72
No adjusted gross income:	30 31	31 21	6 34	6 73	49 53	70 02	26 31	53 53	25 31	24 36	11 58	12 95	80 69	51 16
\$1 under \$5,000.....	47 16	51 87	4 02	4 96	62 77	49 76	25 24	35 20	33 35	35 17	12 60	16 19	60 54	93 65
\$5,000 under \$10,000.....	22 29	28 71	3 01	3 57	47 60	49 99	19 33	30 26	35 23	54 81	9 17	10 55	64 56	65 82
\$10,000 under \$15,000.....	22 26	26 23	3 53	4 44	48 45	57 14	19 86	41 35	32 16	34 21	8 06	10 05	44 72	52 33
\$15,000 under \$20,000.....	22 88	30 09	3 75	4 74	20 96	23 28	19 87	27 32	24 34	29 06	7 77	8 98	62 02	68 61
\$20,000 under \$25,000.....	20 49	29 80	4 13	5 54	23 90	26 72	17 62	24 46	31 21	35 44	7 50	8 40	49 09	66 04
\$25,000 under \$30,000.....	21 90	24 75	4 26	5 86	24 81	24 69	22 27	31 81	27 34	34 66	8 02	9 82	55 94	67 16
\$30,000 under \$40,000.....	15 49	18 79	3 20	4 61	14 33	17 64	16 51	40 13	18 27	22 63	5 90	7 44	55 53	47 46
\$40,000 under \$50,000.....	15 38	20 63	3 54	5 09	12 17	15 72	16 67	24 53	19 40	23 34	6 79	8 29	33 68	45 01
\$50,000 under \$75,000.....	13 07	15 77	2 83	3 80	8 39	10 14	16 03	31 74	14 31	16 24	5 41	6 00	32 33	42 27
\$75,000 under \$100,000.....	**	**	4 06	4 90	8 17	9 72	25 53	36 48	18 21	24 06	6 64	8 49	41 72	46 23
\$100,000 under \$200,000.....	**	**	2 71	2 86	3 82	4 32	19 50	44 15	12 09	12 41	3 64	3 95	**	**
\$200,000 under \$500,000.....	15 71	23 09	2 32	2 79	4 00	3 71	16 35	22 87	8 90	9 04	3 23	5 54	**	**
\$500,000 under \$1,000,000.....	16 83	21 72	2 16	3 26	**	**	39 68	26 61	6 56	8 41	3 05	3 94	36 26	33 70
\$1,000,000 or more.....	9 16	12 16	1 04	1 53	**	**	9 07	30 47	3 04	3 86	1 54	1 85	20 14	27 82
Taxable returns, total.....	5.59	8.14	0.95	1.25	2.76	2.39	6.21	13.48	5.93	5.47	1.94	2.21	14.54	15.54
No adjusted gross income	81 32	92 27	17 72	14 18	32 54	41 85	82 27	62 05	63 72	70 34	47 44	55 88	**	**
\$1 under \$5,000.....	-	-	17 82	25 30	-	-	49 23	49 96	99 98	99 98	99 96	99 96	**99 98	**99 98
\$5,000 under \$10,000.....	30 31	36 87	7 05	8 47	63 12	67 62	38 77	49 43	42 80	62 99	18 87	21 15	77 67	78 93
\$10,000 under \$15,000.....	25 50	30 69	5 49	7 19	54 70	61 74	24 40	56 63	38 93	41 60	11 56	15 56	70 71	70 72
\$15,000 under \$20,000.....	27 71	34 52	5 08	6 55	24 25	25 16	21 53	30 24	25 00	30 35	9 67	11 58	63 05	70 23
\$20,000 under \$25,000.....	21 86	31 58	4 88	6 59	25 25	29 06	18 24	24 85	32 60	37 74	8 60	9 70	54 40	85 78
\$25,000 under \$30,000.....	21 92	24 75	4 41	6 09	24 85	24 74	23 29	33 63	27 62	36 53	8 30	10 26	55 94	67 16
\$30,000 under \$40,000.....	15 68	19 14	3 24	4 71	14 48	17 91	16 63	40 22	18 43	23 04	6 01	7 49	55 53	47 46
\$40,000 under \$50,000.....	15 43	20 71	3 56	5 15	12 22	15 90	16 70	24 73	19 45	23 55	6 88	8 40	35 17	45 09
\$50,000 under \$75,000.....	13 09	15 88	2 84	3 82	8 41	10 18	16 20	31 82	14 37	16 52	5 43	6 02	32 83	45 33
\$75,000 under \$100,000.....	**	**	4 06	4 90	8 18	9 72	25 53	36 48	18 21	24 06	6 64	8 49	41 88	46 44
\$100,000 under \$200,000.....	**	**	2 71	2 86	3 82	4 32	19 50	44 15	12 10	12 42	3 64	3 95	**	**
\$200,000 under \$500,000.....	15 71	23 12	2 32	2 79	4 00	3 71	16 37	22 91	8 90	9 05	3 23	5 54	**	**
\$500,000 under \$1,000,000.....	16 83	21 72	2 16	3 26	**	**	39 68	26 61	6 57	8 42	3 05	3 94	36 26	33 70
\$1,000,000 or more.....	9 16	12 16	1 04	1 53	**	**	9 12	30 52	3 05	3 86	1 54	1 85	20 14	27 82
Non-taxable returns, total.....	16.53	21.68	1.69	2.44	22.91	29.80	13.03	21.34	16.95	17.01	4.83	5.58	34.19	50.78

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)
All returns, total.....	8.40	7.41	0.24	0.31	1.34	1.41	0.54	0.55	0.28	0.28	0.24	0.21	0.24	0.23
No adjusted gross income	50 71	47 44	-	-	-	-	-	-	2 72	2 72	-	-	41 75	28 30
\$1 under \$5,000	64 25	67 09	1 37	1 55	5 21	5 25	8 84	12 56	2 27	2 27	2 98	4 07	3 00	4 35
\$5,000 under \$10,000	56 57	51 09	1 45	1 45	3 54	3 62	6 29	8 46	1 69	1 69	2 23	2 74	2 23	2 79
\$10,000 under \$15,000	42 27	44 29	1 49	1 48	3 26	3 37	4 93	5 78	1 60	1 60	1 76	2 09	1 76	2 09
\$15,000 under \$20,000	39 15	67 87	1 65	1 63	3 80	3 97	4 15	5 12	1 69	1 69	1 61	1 89	1 61	1 90
\$20,000 under \$25,000	35 59	46 75	1 90	1 88	4 71	4 96	3 78	4 07	1 87	1 87	1 72	1 95	1 72	1 95
\$25,000 under \$30,000	47 90	52 51	2 20	2 17	5 69	5 94	3 56	5 94	2 07	2 07	1 87	2 04	1 87	2 04
\$30,000 under \$40,000	40 54	37 08	1 72	1 74	4 82	5 11	2 31	2 49	1 53	1 53	1 31	1 37	1 31	1 39
\$40,000 under \$50,000	41 75	39 30	2 10	2 14	5 79	6 12	2 17	2 43	1 65	1 65	1 38	1 42	1 38	1 48
\$50,000 under \$75,000	21 80	24 29	2 24	2 27	5 13	5 47	1 42	1 54	1 28	1 28	1 09	1 12	1 09	1 16
\$75,000 under \$100,000	21 08	23 37	4 83	4 90	8 52	8 90	1 80	2 01	1 83	1 83	1 57	1 60	1 57	1 64
\$100,000 under \$200,000	12 49	17 41	6 04	6 07	9 33	10 73	1 64	1 67	1 79	1 81	1 55	1 39	1 55	1 36
\$200,000 under \$500,000	14 44	18 27	6 00	6 04	11 14	10 43	1 50	1 62	1 63	3 13	1 43	1 22	1 43	1 19
\$500,000 under \$1,000,000	10 16	10 80	-	-	-	-	1 22	1 59	1 44	-	1 22	1 29	1 22	1 22
\$1,000,000 or more	0	0	-	-	-	-	0 61	0 47	0 73	-	0 57	0 28	0 57	0 29
Taxable returns, total.....	9.33	8.02	0.49	0.53	1.58	1.66	0.56	0.52	0.36	0.37	0.26	0.21	0.26	0.23
No adjusted gross income	-	-	-	-	-	-	-	-	19 91	19 93	-	-	44 35	29 43
\$1 under \$5,000	-	-	3 01	3 85	47 94	47 94	36 48	40 77	59 83	59 83	3 00	4 08	3 00	4 35
\$5,000 under \$10,000	99 53	99 53	2 37	2 40	6 02	6 07	13 27	13 84	2 92	2 92	2 33	2 79	2 33	2 83
\$10,000 under \$15,000	95 17	95 14	2 04	2 05	3 99	4 11	7 47	7 69	2 08	2 08	1 97	2 22	1 97	2 22
\$15,000 under \$20,000	44 19	83 90	2 03	2 02	3 85	4 02	5 35	5 61	2 00	2 00	1 89	2 10	1 89	2 11
\$20,000 under \$25,000	40 54	53 90	2 05	2 03	4 74	4 99	4 33	4 46	1 97	1 97	1 84	2 02	1 84	2 02
\$25,000 under \$30,000	68 31	72 00	2 20	2 18	5 70	5 95	3 70	3 83	2 09	2 09	1 88	2 05	1 88	2 05
\$30,000 under \$40,000	46 28	42 83	1 72	1 74	4 82	5 11	2 33	2 47	1 54	1 54	1 31	1 37	1 31	1 39
\$40,000 under \$50,000	44 65	42 96	2 10	2 15	5 79	6 12	2 18	2 32	1 66	1 66	1 38	1 42	1 38	1 48
\$50,000 under \$75,000	23 67	28 50	2 24	2 27	5 13	5 47	1 42	1 54	1 28	1 28	1 09	1 12	1 09	1 16
\$75,000 under \$100,000	22 93	25 30	4 83	4 90	8 52	8 90	1 80	2 01	1 84	1 84	1 57	1 60	1 57	1 64
\$100,000 under \$200,000	12 61	17 72	6 04	6 08	9 33	10 73	1 65	1 67	1 79	1 81	1 55	1 39	1 55	1 36
\$200,000 under \$500,000	14 44	18 27	6 00	6 04	11 14	10 43	1 50	1 63	1 63	3 13	1 43	1 22	1 43	1 19
\$500,000 under \$1,000,000	10 16	10 80	-	-	-	-	1 23	1 60	1 44	-	1 22	1 29	1 22	1 22
\$1,000,000 or more	0	0	-	-	-	-	0 61	0 48	0 73	-	0 57	0 28	0 57	0 29
Nontaxable returns, total.....	19.23	19.34	0.88	0.86	2.84	2.93	3.01	4.46	0.94	0.94	2.13	2.70	2.13	2.70

** CV's not available because data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	35,414,589	2,812,926,912	31,241,022	2,000,860,757	29,436,155	91,872,821	3,076,283	37,826,498	14,257,221	73,216,025	16,736,312	12,004,672
Under \$5,000	204,305	562,243	56,145	707,278	155,987	255,005	13,328	46,141	86,833	116,432	36,530	26,424
\$5,000 under \$10,000	495,708	3,954,389	190,511	1,519,104	773,929	1,905,111	28,225	138,346	174,149	391,327	87,266	31,290
\$10,000 under \$15,000	889,415	11,229,753	468,426	5,258,811	652,613	1,241,465	52,190	377,367	287,114	696,803	199,656	77,539
\$15,000 under \$20,000	1,245,013	21,813,710	809,478	12,567,080	889,439	1,968,629	52,204	396,430	355,273	868,100	363,927	139,056
\$20,000 under \$25,000	1,545,702	34,918,759	1,217,511	24,971,664	1,029,623	1,917,022	54,178	165,784	375,752	803,509	567,952	210,896
\$25,000 under \$30,000	1,842,743	50,763,588	1,578,045	39,514,001	1,269,480	1,673,330	84,664	431,310	489,386	1,028,723	767,485	340,275
\$30,000 under \$35,000	2,025,269	65,833,381	1,791,977	53,212,338	1,468,950	1,890,279	89,835	601,186	564,647	1,445,706	903,126	352,581
\$35,000 under \$40,000	2,249,716	84,306,871	2,062,589	70,738,521	1,670,935	2,081,593	96,691	419,102	546,699	973,191	1,089,481	466,276
\$40,000 under \$45,000	2,227,043	94,715,935	2,029,901	78,093,399	1,742,528	2,478,937	98,783	643,919	636,174	1,435,620	1,111,222	459,037
\$45,000 under \$50,000	2,339,075	110,815,113	2,178,077	94,783,456	1,849,574	2,044,118	137,653	557,626	696,505	1,425,936	1,181,070	543,022
\$50,000 under \$55,000	2,174,658	114,254,042	2,030,924	97,134,941	1,765,263	2,341,145	106,067	572,598	740,187	1,517,809	1,108,043	535,743
\$55,000 under \$60,000	2,212,145	127,136,893	2,087,277	109,524,074	1,833,794	2,594,793	91,468	642,220	748,586	1,159,292	1,234,679	687,142
\$60,000 under \$75,000	5,406,103	361,471,069	5,061,199	305,588,215	4,727,398	7,065,272	357,537	2,124,395	2,120,991	4,572,867	2,867,056	1,481,437
\$75,000 under \$100,000	4,903,217	422,073,598	4,595,742	349,915,519	4,550,216	9,667,807	451,025	3,235,008	2,443,433	6,876,481	2,506,978	1,548,520
\$100,000 under \$200,000	4,235,193	556,225,210	3,858,811	410,330,128	4,064,944	16,821,529	784,741	7,980,837	2,790,899	14,933,435	2,024,245	1,955,664
\$200,000 under \$500,000	1,123,077	325,577,730	971,917	195,266,444	1,096,041	12,670,610	409,218	7,913,845	929,039	12,661,229	527,340	1,325,077
\$500,000 under \$1,000,000	194,077	130,924,791	164,756	65,065,158	192,711	6,462,831	102,068	3,853,899	175,350	6,206,820	100,606	585,924
\$1,000,000 or more	102,129	296,349,836	87,736	86,670,627	101,730	17,924,952	66,408	7,706,485	96,203	16,102,744	59,650	1,238,770
Taxable returns, total	33,329,940	2,777,794,698	30,072,903	1,980,527,450	27,929,594	87,747,109	2,968,274	36,815,014	13,608,103	70,991,841	16,209,983	11,718,895
Nontaxable returns, total	2,084,649	35,132,214	1,168,119	20,333,307	1,506,561	4,125,712	108,008	1,011,485	649,119	2,224,183	526,329	285,777
Size of adjusted gross income	Number of returns	Alimony received	Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	189,417	2,979,773	7,748,187	124,455,640	11,804,027	200,545,265	1,045,746	-1,689,363	2,093,420	24,617,444	6,858,925	103,093,923
Under \$5,000	*1,538	*11,997	79,121	22,261	82,498	21,111	15,622	-114,782	10,060	49,912	51,787	185,173
\$5,000 under \$10,000	*4,923	*32,144	157,145	703,179	141,413	146,061	23,626	-50,155	45,287	144,957	151,137	735,564
\$10,000 under \$15,000	12,381	83,572	235,711	1,352,142	226,618	1,682,133	31,865	-201,388	64,502	368,104	296,868	2,250,809
\$15,000 under \$20,000	23,596	160,019	339,631	2,503,650	326,749	584,553	24,613	-101,739	119,696	563,447	390,352	3,529,629
\$20,000 under \$25,000	17,968	139,309	351,905	2,572,968	333,684	894,052	50,124	-111,687	106,424	575,992	307,906	3,273,683
\$25,000 under \$30,000	22,627	220,839	422,917	3,396,396	343,981	661,971	33,490	-136,096	115,128	754,171	310,703	3,456,559
\$30,000 under \$35,000	16,991	205,078	390,734	2,641,161	436,997	750,487	30,595	-17,368	119,891	746,637	353,121	4,305,023
\$35,000 under \$40,000	16,762	208,889	462,821	3,609,398	469,023	780,674	33,950	-100,617	104,312	717,780	318,069	4,134,771
\$40,000 under \$45,000	*8,930	*146,445	515,098	4,226,352	493,111	1,251,612	36,331	-38,175	90,718	603,353	419,994	4,934,134
\$45,000 under \$50,000	18,476	300,503	437,174	3,422,735	583,174	1,327,921	47,515	-119,171	132,970	899,864	366,188	4,392,915
\$50,000 under \$55,000	10,964	158,674	442,006	3,960,196	559,147	1,114,770	39,493	32,186	107,985	822,938	386,234	5,222,592
\$55,000 under \$60,000	*6,206	*248,751	438,751	3,321,877	555,805	1,488,850	48,137	-49,590	82,517	771,994	370,020	5,135,311
\$60,000 under \$75,000	*7,225	*226,795	1,036,303	9,955,632	1,663,204	5,385,232	85,564	42,469	314,719	3,133,563	1,070,373	16,338,884
\$75,000 under \$100,000	10,968	338,656	987,432	15,210,242	1,986,908	9,369,693	125,455	-48,690	302,255	4,335,045	959,452	16,940,046
\$100,000 under \$200,000	7,877	494,464	1,051,403	34,074,320	2,430,117	23,707,643	218,430	-331,865	267,519	5,089,343	844,012	20,165,937
\$200,000 under \$500,000	1,525	65,643	323,279	32,378,815	899,577	30,521,718	133,835	-237,369	90,756	3,893,098	210,384	5,742,598
\$500,000 under \$1,000,000	267	11,837	50,506	5,580,151	175,232	19,469,013	37,240	-20,335	12,323	711,400	32,874	1,353,717
\$1,000,000 or more	193	33,947	26,349	4,524,164	96,788	102,901,691	27,758	-105,023	6,359	435,847	19,451	1,002,590
Taxable returns, total	170,284	2,807,874	7,032,013	119,383,597	11,224,932	198,619,338	952,078	-1,004,894	1,963,497	23,899,914	6,325,526	99,063,456
Nontaxable returns, total	19,134	171,899	716,174	5,072,042	579,095	1,925,927	93,668	-684,469	129,924	717,530	533,399	4,030,467

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total.....	3,095,990	34,716,869	3,349,735	22,106,889	237,065	1,453,119	3,954,573	145,333,045	313,483	6,527,705	657,798	-3,617,616
Under \$5,000.....	30,451	143,136	28,586	251,684	*379	*1,359	38,099	-293,282	*2,573	*5,036	10,889	-88,607
\$5,000 under \$10,000.....	65,810	240,756	39,854	214,889	*6,040	*20,311	39,123	-185,281	3,014	-20,668	13,165	-128,230
\$10,000 under \$15,000.....	88,255	392,487	74,513	410,107	11,554	96,118	63,651	-25,787	5,855	19,818	13,911	-73,033
\$15,000 under \$20,000.....	107,527	509,976	109,057	725,250	*6,828	*33,819	74,168	-326,355	2,904	21,571	24,428	-119,653
\$20,000 under \$25,000.....	131,794	615,598	121,695	889,364	9,277	75,825	114,504	191,780	6,592	10,472	52,447	-198,207
\$25,000 under \$30,000.....	125,261	576,302	150,017	793,300	*9,577	*36,290	109,086	-37,867	9,179	27,911	38,338	-136,899
\$30,000 under \$35,000.....	106,856	523,748	141,128	834,025	*4,520	*9,644	111,497	-9,644	6,558	10,476	33,061	-7,519
\$35,000 under \$40,000.....	140,314	680,434	189,742	1,114,038	10,976	52,819	135,756	368,802	12,383	38,952	31,151	-190,049
\$40,000 under \$45,000.....	140,078	744,741	168,246	999,122	*6,458	*35,864	135,097	202,143	13,489	96,679	37,126	-251,190
\$45,000 under \$50,000.....	146,948	723,229	162,197	789,020	11,232	70,294	144,992	804,215	17,062	106,955	43,172	-222,518
\$50,000 under \$55,000.....	143,055	851,992	186,215	1,031,825	*13,923	*11,170	144,850	188,073	12,072	8,777	29,123	-116,987
\$55,000 under \$60,000.....	125,159	668,177	159,872	936,330	18,262	103,067	145,508	1,084,440	14,615	104,177	35,523	-96,941
\$60,000 under \$75,000.....	394,799	2,699,042	495,788	2,720,021	36,456	141,582	425,169	3,059,881	27,955	290,872	75,753	-454,415
\$75,000 under \$100,000.....	393,029	3,254,686	543,950	3,375,678	31,623	148,249	546,826	4,088,579	44,373	344,316	85,468	-219,473
\$100,000 under \$200,000.....	598,345	7,719,929	564,403	3,804,556	42,358	438,566	972,352	22,516,610	74,116	1,285,982	93,284	-321,294
\$200,000 under \$500,000.....	263,352	6,838,027	157,047	1,904,539	13,951	118,605	541,022	34,528,739	40,151	1,276,316	28,855	-430,466
\$500,000 under \$1,000,000.....	58,587	3,058,421	35,674	655,328	2,275	16,708	132,504	21,834,486	11,055	619,091	7,138	-210,749
\$1,000,000 or more.....	36,371	4,476,188	21,749	657,814	1,375	19,168	80,369	57,343,514	9,536	2,280,972	4,963	-351,385
Taxable returns, total.....	2,845,949	33,224,457	3,135,325	20,331,111	219,576	1,305,908	3,729,405	146,917,999	297,003	6,518,238	599,086	-3,095,414
Nontaxable returns, total.....	250,042	1,492,413	214,410	1,775,778	17,488	147,212	225,168	-1,584,953	16,481	9,467	58,712	-522,202

Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)
All returns, total.....	2,132,470	6,098,513	3,273,658	28,326,665	52,676	2,540,587	2,345,619	12,370,160	8,273,887	29,111,530
Under \$5,000.....	*3,553	*8,655	54	218	2,204	106,338	15,840	14,048	62,611	53,046
\$5,000 under \$10,000.....	35,022	78,703	2,428	17,910	1,010	60,728	34,043	7,478	149,029	142,395
\$10,000 under \$15,000.....	60,497	177,969	13,818	52,354	1,472	78,055	43,916	109,583	215,111	316,515
\$15,000 under \$20,000.....	62,115	201,279	26,675	98,546	1,556	89,481	65,693	119,392	335,153	607,250
\$20,000 under \$25,000.....	137,568	410,094	136,731	165,881	1,304	80,827	83,014	124,260	357,550	711,581
\$25,000 under \$30,000.....	108,734	338,134	217,459	540,245	1,561	70,812	95,285	216,716	487,924	841,322
\$30,000 under \$35,000.....	147,851	452,690	246,527	856,845	1,929	87,955	96,653	227,955	464,978	952,232
\$35,000 under \$40,000.....	203,788	638,150	204,896	1,019,465	1,624	81,782	81,782	216,408	499,043	1,032,788
\$40,000 under \$45,000.....	149,509	424,344	254,072	1,530,385	2,223	102,052	99,304	199,735	485,487	992,927
\$45,000 under \$50,000.....	177,268	502,116	186,904	1,434,252	1,414	70,441	133,275	221,747	500,315	1,048,634
\$50,000 under \$55,000.....	202,682	505,845	199,443	1,631,237	1,465	74,068	136,740	217,880	436,195	844,960
\$55,000 under \$60,000.....	172,860	419,812	166,612	1,518,253	4,716	111,258	135,937	360,093	364,325	788,344
\$60,000 under \$75,000.....	337,090	933,378	507,725	5,264,510	4,064	198,603	300,331	711,392	920,239	2,451,099
\$75,000 under \$100,000.....	206,945	606,234	461,517	5,362,491	5,087	252,158	328,021	839,271	1,012,353	3,400,040
\$100,000 under \$200,000.....	112,125	347,925	454,426	5,979,915	12,371	606,000	440,663	2,015,486	1,307,334	7,631,783
\$200,000 under \$500,000.....	13,324	47,589	153,118	2,209,120	6,584	355,789	182,887	2,297,318	516,093	5,111,830
\$500,000 under \$1,000,000.....	1,180	4,329	26,655	407,197	1,374	80,249	43,231	1,381,329	102,018	1,311,407
\$1,000,000 or more.....	358	1,266	14,557	237,842	716	43,247	29,004	3,090,069	58,130	873,377
Taxable returns, total.....	2,011,967	5,779,928	3,179,573	27,872,949	45,203	2,113,696	2,218,711	12,044,047	7,592,249	27,943,650
Nontaxable returns, total.....	120,503	318,585	94,085	453,716	7,472	426,890	126,908	326,113	681,638	1,167,880

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions												Taxes paid deduction		
	Total in taxable income			Itemized deductions limitation			Medical and dental expenses deduction			Medical and dental expenses			Medical and dental expenses limitation		
	(47)	(48)	(49)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Size of adjusted gross income	State and local income taxes			Real estate taxes			Personal property taxes			Other taxes			Total		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total	29,717,110	124,376,029	31,347,761	71,233,197	16,653,712	6,671,883	3,644,477	1,494,631	29,803,126	233,150,728	29,436,218	220,203,287			
Under \$5,000	71,753	47,122	154,617	281,240	55,529	15,254	13,311	8,329	139,623	840,089	137,875	817,570			
\$5,000 under \$10,000	231,427	85,957	343,561	560,351	140,670	34,396	26,839	24,167	292,099	1,370,302	282,971	1,333,746			
\$10,000 under \$15,000	516,933	246,666	683,948	1,301,117	302,252	99,468	62,466	15,805	565,298	2,972,334	551,953	2,909,984			
\$15,000 under \$20,000	828,044	580,489	960,864	1,634,636	499,904	117,067	96,930	63,711	868,044	4,783,398	854,778	4,667,518			
\$20,000 under \$25,000	1,177,618	1,061,997	1,284,435	1,942,161	613,214	152,645	108,976	49,249	1,190,719	6,623,500	1,179,708	6,471,002			
\$25,000 under \$30,000	1,496,744	1,631,365	1,508,138	2,303,360	835,908	243,774	181,579	42,298	1,494,044	8,155,183	1,478,664	7,981,297			
\$30,000 under \$35,000	1,679,711	2,237,434	1,727,277	2,655,973	935,562	240,908	180,604	37,725	1,651,290	9,159,087	1,649,308	9,003,932			
\$35,000 under \$40,000	1,966,178	3,066,050	1,954,308	2,985,569	1,077,392	328,508	223,149	53,582	1,908,832	11,136,075	1,894,903	10,956,696			
\$40,000 under \$45,000	1,891,602	3,475,829	1,943,798	3,104,492	1,052,353	337,064	174,760	39,362	1,884,822	11,381,314	1,868,567	11,265,383			
\$45,000 under \$50,000	1,999,384	4,098,319	2,049,311	3,507,389	1,122,598	382,694	230,601	59,762	2,037,635	12,565,586	2,022,009	12,444,632			
\$50,000 under \$55,000	1,917,737	4,357,849	1,963,130	3,456,835	1,119,162	377,245	200,524	47,364	1,896,015	12,119,384	1,891,814	11,979,697			
\$55,000 under \$60,000	1,924,355	5,039,089	1,993,063	3,636,501	1,104,748	431,605	197,017	43,374	1,971,702	12,882,010	1,959,519	12,745,555			
\$60,000 under \$75,000	4,731,734	14,191,619	4,969,882	10,083,713	2,685,873	1,070,913	563,542	204,722	4,794,633	33,276,059	4,766,683	32,618,909			
\$75,000 under \$100,000	4,323,770	17,596,433	4,529,648	11,238,562	2,409,385	1,096,203	585,216	200,299	4,314,530	35,972,939	4,259,698	34,889,334			
\$100,000 under \$200,000	3,694,240	25,338,899	3,942,258	13,454,059	2,059,283	1,108,517	579,259	300,272	3,612,881	40,632,045	3,540,044	39,155,499			
\$200,000 under \$500,000	997,098	17,317,386	1,057,704	5,977,730	511,526	383,470	172,528	169,391	939,830	17,648,871	890,111	15,405,928			
\$500,000 under \$1,000,000	175,274	7,658,676	184,666	1,631,049	84,497	106,774	30,481	48,598	158,567	7,017,479	66,124	141,488			
\$1,000,000 or more	93,509	16,344,849	97,155	1,478,460	43,855	145,372	16,695	86,620	82,562	7,017,479	66,124	2,149,716			
Taxable returns, total	28,566,201	123,437,445	29,702,829	67,681,650	15,951,328	6,440,013	3,495,811	1,383,383	28,253,652	220,178,145	27,907,056	206,272,447			
Nontaxable returns, total	1,150,909	938,584	1,644,933	3,551,547	702,384	231,871	148,666	111,248	1,549,474	12,972,583	1,529,162	11,930,850			

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Deductible points				Investment interest expense deduction		Total	
	Home mortgage interest--continued		Paid to individuals									
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns, total.....	28,835,719	1,981,144	6,401,089	2,497,152	1,570,688	1,609,979	11,376,744	31,591,983	86,159,305	30,641,690	65,658,168	
Under \$5,000.....	130,958	9,189	35,988	12,947	6,278	3,904	16,240	116,558	88,328	108,498	117,531	
\$5,000 under \$10,000.....	276,746	9,106	38,801	17,386	5,996	15,209	30,560	341,297	409,263	325,399	450,812	
\$10,000 under \$15,000.....	545,164	16,966	44,320	36,037	23,089	23,195	39,261	666,146	879,422	639,014	806,401	
\$15,000 under \$20,000.....	830,835	54,257	202,604	46,194	20,558	32,241	95,321	959,197	1,347,549	916,779	1,153,996	
\$20,000 under \$25,000.....	1,153,104	62,367	194,798	67,931	31,082	41,446	121,417	1,232,625	1,743,859	1,175,095	1,470,863	
\$25,000 under \$30,000.....	1,443,663	88,269	258,259	86,262	72,996	33,697	101,300	1,574,770	2,191,019	1,522,308	1,893,706	
\$30,000 under \$35,000.....	1,617,902	97,673	243,287	101,945	118,646	32,951	36,510	1,751,039	2,608,340	1,690,583	2,331,672	
\$35,000 under \$40,000.....	1,851,386	131,148	345,160	141,195	106,774	40,123	72,616	1,916,873	2,693,467	1,843,165	2,285,032	
\$40,000 under \$45,000.....	1,834,590	103,569	274,361	101,013	27,545	64,057	88,386	1,921,614	3,172,124	1,847,382	2,690,572	
\$45,000 under \$50,000.....	1,956,024	143,018	435,966	160,906	63,681	34,834	57,272	2,097,231	3,441,715	2,032,380	2,904,501	
\$50,000 under \$55,000.....	1,853,491	116,466	400,231	154,485	79,953	41,478	59,724	1,932,019	3,338,312	1,888,041	2,872,396	
\$55,000 under \$60,000.....	1,911,218	141,648	316,574	178,738	75,249	52,940	61,206	2,010,975	3,461,609	1,940,949	2,904,624	
\$60,000 under \$75,000.....	4,681,283	317,697	851,939	358,769	255,783	174,533	401,377	5,009,548	9,586,613	4,849,611	8,262,445	
\$75,000 under \$100,000.....	4,198,505	323,090	843,002	436,940	237,778	248,604	665,826	4,654,420	11,255,889	4,526,621	9,538,946	
\$100,000 under \$200,000.....	3,476,725	280,561	1,165,895	417,886	271,528	383,019	1,205,018	4,036,635	13,806,769	3,980,058	11,139,001	
\$200,000 under \$500,000.....	871,708	14,908	405,796	145,415	136,960	263,863	2,105,983	1,082,521	8,693,234	1,068,803	6,423,424	
\$500,000 under \$1,000,000.....	138,156	3,249	837,13,868	23,114	23,867	73,059	1,364,287	188,788	3,793,552	187,801	2,604,014	
\$1,000,000 or more.....	64,259	5,219	95,310	9,990	13,324	50,828	4,854,440	99,728	13,648,238	99,203	5,808,136	
Taxable returns, total.....	27,342,566	2,028,270	5,984,177	2,376,370	1,501,476	1,523,239	10,404,522	30,122,373	83,840,214	29,251,111	63,486,290	
Nontaxable returns, total.....	1,493,133	79,295	416,912	120,783	69,512	86,740	972,222	1,468,610	2,319,091	1,390,580	2,171,877	
Total itemized deductions--continued												
Size of adjusted gross income	Contributions deduction--continued				Casualty or theft loss deduction				Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years						Total		Unreimbursed employee business expense	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total.....	16,037,388	21,298,819	275,700	6,954,389	163,674	2,879,197	8,436,403	34,042,566	11,183,731	36,582,373		
Under \$5,000.....	38,115	19,669	10,934	25,348	3,738	232,292	6,957	40,684	5,725	9,305		
\$5,000 under \$10,000.....	95,813	20,575	20,575	80,449	5,382	21,803	117,118	191,641	62,423	141,168		
\$10,000 under \$15,000.....	223,399	110,771	12,244	154,991	9,912	36,201	178,681	452,391	157,668	402,990		
\$15,000 under \$20,000.....	377,300	210,470	34,065	103,713	10,265	61,711	279,712	830,815	252,411	742,901		
\$20,000 under \$25,000.....	551,338	517,337	20,563	59,327	15,041	210,846	344,670	1,014,049	358,402	975,456		
\$25,000 under \$30,000.....	742,583	359,034	19,117	27,519	7,619	842,952	507,527	1,788,209	544,668	1,728,989		
\$30,000 under \$35,000.....	766,305	492,258	15,282	295,526	21,569	144,759	527,770	1,520,884	655,967	1,633,886		
\$35,000 under \$40,000.....	961,118	368,622	17,059	46,825	21,290	314,995	585,562	2,158,441	791,992	2,263,698		
\$40,000 under \$45,000.....	941,249	476,481	11,871	68,649	13,621	423,878	571,283	1,947,966	787,349	2,183,653		
\$45,000 under \$50,000.....	1,090,364	529,128	15,211	56,223	6,243	8,994	618,484	2,232,579	817,963	2,442,508		
\$50,000 under \$55,000.....	937,026	460,420	9,736	23,732	10,424	136,944	555,607	1,976,767	765,675	2,283,821		
\$55,000 under \$60,000.....	1,002,914	1,700,095	7,838	8,435	7,766	35,047	545,055	1,869,000	789,326	2,188,318		
\$60,000 under \$75,000.....	2,665,261	1,341,095	21,836	373,712	15,145	46,639	1,246,268	4,459,838	1,938,018	5,502,950		
\$75,000 under \$100,000.....	2,634,505	1,702,619	10,560	122,621	10,193	72,789	1,192,698	4,847,047	1,786,720	6,142,895		
\$100,000 under \$200,000.....	2,300,448	2,409,981	29,498	937,821	3,745	185,130	880,495	4,982,528	1,205,945	5,683,187		
\$200,000 under \$500,000.....	574,861	1,793,008	12,528	1,455,621	1,560	76,369	182,607	2,020,230	230,044	1,756,686		
\$500,000 under \$1,000,000.....	89,375	1,269,807	3,509	684,098	124	17,075	23,481	611,574	24,205	301,078		
\$1,000,000 or more.....	45,414	7,479,736	3,274	2,429,579	38	10,772	11,426	1,097,924	9,231	198,882		
Taxable returns, total.....	15,484,224	20,873,306	206,503	6,474,475	128,820	851,373	7,939,838	32,374,175	10,833,396	35,213,548		
Nontaxable returns, total.....	553,165	425,513	69,197	479,914	34,853	2,027,824	496,565	1,664,391	350,335	1,368,825		

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued										Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Amount		Amount		Number of returns	Amount
	Tax preparation fees													
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount		
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)		
All returns, total	12,418,581	2,857,264	593,386	3,818,028	243,142	796,205	827,493	4,514,234	92,296,951	226,545,020	33,611,050	2,028,488,887		
Under \$5,000	54,538	8,457	*1,239	*1,824	*152	*830	*1,391	*2,653	316,009	804,023	*11,983	*20,661		
\$5,000 under \$10,000	163,493	25,195	*5,280	*19,144	*2,484	*2,445	*6,533	*21,588	751,735	1,914,333	132,595	221,716		
\$10,000 under \$15,000	262,504	41,135	15,794	66,660	*1,702	*2,839	17,497	69,500	1,419,478	3,616,865	447,170	1,539,928		
\$15,000 under \$20,000	394,386	60,633	21,286	75,199	14,547	22,505	34,689	97,704	2,275,414	5,789,616	877,455	5,278,677		
\$20,000 under \$25,000	507,256	86,561	31,483	136,045	*5,927	*1,337	37,410	137,382	3,106,593	7,918,087	1,335,466	12,757,877		
\$25,000 under \$30,000	633,107	87,685	19,422	60,692	*14,104	*7,962	33,181	68,655	3,740,836	9,532,125	1,740,832	23,545,408		
\$30,000 under \$35,000	711,268	93,452	28,581	66,125	21,965	19,896	47,427	86,021	4,326,405	11,021,105	1,991,993	34,721,134		
\$35,000 under \$40,000	813,652	113,652	23,572	134,768	12,007	13,636	35,579	148,404	5,302,819	13,513,823	2,217,498	46,485,134		
\$40,000 under \$45,000	843,485	131,136	46,462	229,276	13,534	7,878	59,996	237,154	5,465,464	13,930,563	2,205,715	55,616,378		
\$45,000 under \$50,000	796,211	126,941	41,308	92,026	15,399	33,654	56,700	125,680	5,942,250	15,147,873	2,328,627	68,302,844		
\$50,000 under \$55,000	723,468	110,807	33,202	79,672	*6,958	*28,977	40,160	108,649	6,002,133	15,298,647	2,170,859	72,214,146		
\$55,000 under \$60,000	760,080	125,182	27,194	63,736	*14,623	*39,523	41,816	103,259	6,320,166	16,113,941	2,207,309	82,402,860		
\$60,000 under \$75,000	1,950,293	336,676	93,719	445,223	36,202	67,509	129,768	512,732	15,877,833	40,479,570	5,395,119	245,330,104		
\$75,000 under \$100,000	1,837,933	404,092	107,237	529,220	28,132	41,680	135,361	570,900	14,659,835	37,370,046	4,899,362	300,423,001		
\$100,000 under \$200,000	1,465,040	537,996	70,251	641,693	31,399	147,712	100,534	789,405	12,568,462	31,517,316	4,231,793	425,027,121		
\$200,000 under \$500,000	399,933	332,790	21,509	496,017	17,537	250,643	37,271	746,660	3,367,406	2,577,087	1,121,523	275,528,430		
\$500,000 under \$1,000,000	68,260	111,317	3,871	296,704	3,748	58,914	7,546	355,617	565,834	0	193,775	115,111,195		
\$1,000,000 or more	33,674	123,512	1,975	384,004	2,720	48,265	4,633	432,269	288,278	0	101,975	263,962,275		
Taxable returns, total	11,776,598	2,727,984	563,532	3,559,133	223,067	744,358	779,303	4,303,492	87,030,843	213,138,706	33,320,024	2,027,336,074		
Nontaxable returns, total	641,983	129,280	29,854	258,895	20,075	51,847	48,191	310,742	5,266,108	13,406,313	291,025	1,152,814		
Size of adjusted gross income	Income tax before credits			Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	33,609,434	480,703,827	4,892,970	5,121,329	33,320,908	475,582,498	426,653	2,598,399	33,329,940	478,191,706				
Under \$5,000	12,290	3,953	*2,414	*39	12,290	3,914	*55	*638	12,346	4,551				
\$5,000 under \$10,000	133,797	41,323	23,255	961	130,060	40,362	*23	*386	130,083	40,748				
\$10,000 under \$15,000	446,297	241,233	21,382	4,154	429,854	237,079	*83	*591	429,937	238,070				
\$15,000 under \$20,000	877,454	807,745	121,432	44,883	782,407	762,861	*89	*1,025	782,496	763,886				
\$20,000 under \$25,000	1,335,651	1,925,050	255,017	114,327	1,217,852	1,810,723	*1,165	*2,202	1,217,906	1,812,951				
\$25,000 under \$30,000	1,741,500	3,543,614	211,196	73,660	1,716,958	3,469,954	*409	*2,189	1,716,981	3,472,144				
\$30,000 under \$35,000	1,991,993	5,305,945	144,833	66,314	1,983,014	5,239,631	1,248	798	1,983,105	5,240,429				
\$35,000 under \$40,000	2,217,498	7,284,842	194,992	77,409	2,210,661	7,207,433	2,705	3,869	2,210,681	7,211,302				
\$40,000 under \$45,000	2,205,715	8,982,338	251,356	109,844	2,200,890	8,872,493	207	1,380	2,201,003	8,873,873				
\$45,000 under \$50,000	2,328,627	11,242,070	234,288	97,192	2,325,941	11,144,878	7,073	6,386	2,328,256	11,151,267				
\$50,000 under \$55,000	2,167,740	11,819,321	283,300	135,294	2,164,775	11,684,026	4,209	4,478	2,164,863	11,688,505				
\$55,000 under \$60,000	2,207,309	13,657,966	273,978	125,421	2,206,808	13,532,545	11,302	22,447	2,206,899	13,554,992				
\$60,000 under \$75,000	5,395,127	43,079,778	784,864	383,294	5,392,837	42,696,484	25,052	25,905	5,395,205	42,722,825				
\$75,000 under \$100,000	4,899,362	60,030,543	753,582	450,418	4,898,943	59,580,125	55,550	83,312	4,899,321	59,663,449				
\$100,000 under \$200,000	4,231,793	100,022,564	863,577	732,910	4,230,822	99,289,654	157,783	452,168	4,232,574	99,743,020				
\$200,000 under \$500,000	1,121,525	81,597,461	333,745	1,121,144	80,880,646	126,759	863,614	1,122,336	81,744,436					
\$500,000 under \$1,000,000	193,776	39,209,917	85,292	497,370	193,716	38,712,547	21,626	451,976	193,919	39,167,552				
\$1,000,000 or more	101,979	91,908,167	54,466	1,491,023	101,936	90,417,144	11,315	674,634	102,030	91,097,705				
Taxable returns, total	33,324,236	480,521,125	4,607,772	4,938,627	33,320,908	475,582,498	426,653	2,598,399	33,329,940	478,191,706				
Nontaxable returns, total	285,198	182,702	285,198	182,702										

* Estimate should be used with caution due to the small number of sample returns on which it is based
NOTE: Detail may not add to totals because of rounding

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	35,414,589	2,812,926,912	23,692,719	2,209,129,817	979,986	53,996,374
Salaries and wages	31,241,022	2,000,860,757	21,846,379	1,598,242,671	858,380	34,904,169
Taxable interest	29,436,155	91,872,821	20,522,621	61,720,213	636,861	2,269,936
Tax-exempt interest	3,076,283	37,826,498	2,036,069	24,020,185	50,427	985,171
Dividends	14,257,221	73,216,025	10,074,402	47,718,644	253,140	1,743,212
State income tax refunds	16,736,312	12,004,672	11,699,810	8,965,166	490,155	253,940
Alimony received	189,417	2,979,773	15,972	87,431	*1,755	*27,031
Business or profession						
Net income	5,513,195	135,938,426	4,389,263	110,861,026	95,984	2,358,377
Net loss	2,234,992	11,482,786	1,791,720	9,061,340	42,543	145,418
Sales of capital assets						
Net gain in AGI	9,152,701	205,800,175	6,452,157	157,194,601	155,047	6,203,988
Net loss in AGI	2,651,326	5,254,911	1,851,804	3,657,439	49,603	51,977
Sales of property other than capital assets	1,045,746	-1,689,363	785,512	-1,251,266	20,006	-18,542
Taxable IRA distributions	2,093,420	24,617,444	1,423,264	18,604,237	27,823	455,488
Taxable pensions and annuities	6,858,925	103,093,923	4,697,157	73,572,117	111,699	1,588,604
Rent and royalty						
Net income	3,095,990	34,716,869	2,299,629	26,789,234	55,856	654,459
Net loss	3,349,735	22,106,889	2,492,745	16,989,395	41,796	160,534
Farm rental income less loss	237,065	1,453,119	162,841	874,886	1,394	20,197
Partnership and S Corporation net income less loss	3,954,573	145,333,045	3,087,667	122,689,921	68,335	3,463,483
Estate and trust net income less loss	313,483	6,527,705	169,461	3,201,259	7,287	309,641
Farm net income less loss	657,798	-3,617,616	552,347	-3,117,379	9,043	-25,011
Unemployment compensation	2,132,470	6,098,513	1,649,880	4,687,625	44,547	126,687
Taxable social security benefits	3,273,658	28,326,665	2,096,541	20,010,697	49,084	455,612
Other income less loss	2,345,619	12,370,160	1,792,043	9,825,585	43,047	267,277
Total statutory adjustments	8,273,887	29,111,530	6,229,612	22,109,001	162,020	629,345
Primary IRA payments	1,741,624	2,913,236	1,093,061	1,822,389	24,691	45,065
Secondary IRA payments	921,557	1,381,842	921,557	1,381,842	-	-
Payments to a Keogh plan	891,214	8,069,320	729,032	6,763,980	10,147	77,761
Deduction for self-employment tax	5,938,419	8,914,489	4,761,250	7,321,114	111,968	150,095
Moving expenses adjustment	400,643	1,050,605	293,362	787,872	4,529	12,533
Total itemized deductions	35,414,589	572,541,293	23,692,719	427,922,239	979,986	10,596,327
Itemized deductions limitation	4,052,677	19,082,977	3,448,687	16,179,441	146,733	531,784
Medical and dental expenses deduction	5,397,041	27,002,499	3,181,653	12,695,062	147,999	424,164
Taxes paid deduction	34,855,375	203,775,741	23,543,370	157,778,723	947,800	3,883,860
Interest paid deduction	29,803,126	233,150,728	21,329,123	181,512,014	693,804	3,849,157
Contributions deduction	31,591,983	86,159,305	21,792,282	65,987,827	804,700	1,862,005
Casualty or theft loss deduction	163,674	2,879,197	89,603	1,164,338	*6,251	*38,924
Total miscellaneous deductions	9,058,877	38,656,800	5,640,783	24,963,716	250,332	1,070,000
Taxable income	33,611,050	2,028,488,887	23,377,037	1,605,266,113	959,759	40,329,653
Total tax credits	4,892,970	5,121,329	3,811,019	3,957,616	39,485	180,989
Child care credit	2,915,438	1,245,659	2,501,465	1,059,637	*13,656	*6,482
Credit for the elderly or disabled	*3,148	*205	*563	*38	-	-
Foreign tax credit	1,350,110	2,257,350	954,575	1,667,887	23,902	144,912
Earned income credit used to offset income tax before credits	424,209	159,202	191,405	61,660	-	-
Minimum tax credit	104,332	639,424	80,787	529,758	1,277	12,602
General business credit	220,378	631,273	176,017	507,987	1,221	13,496
Empowerment zone employment credit	-	-	-	-	-	-
Income tax after credits	33,320,908	475,582,498	22,597,465	378,247,019	925,547	10,213,628
Alternative minimum tax	426,653	2,598,399	300,455	1,962,627	16,878	90,493
Total income tax	33,329,940	478,191,706	22,602,988	380,217,822	925,752	10,304,723
Total tax liability	33,827,643	497,840,909	22,931,131	396,172,955	946,271	10,646,104
Total tax payments	34,204,372	503,972,701	23,197,244	396,228,658	918,828	10,291,292
Income tax withheld	31,964,051	357,552,036	22,083,559	282,270,497	873,400	6,222,939
Estimated tax payments	5,867,096	115,737,981	4,001,434	89,919,106	91,639	2,929,322
Overpayment refunded	22,459,761	48,590,626	14,443,778	33,278,923	551,681	723,634
Tax due at time of filing	10,850,742	57,737,442	7,953,921	45,161,937	384,555	1,566,552

Footnotes at end of table

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,399,958	113,485,320	41,707	2,335,814	8,300,220	433,979,587
Salaries and wages	2,218,650	92,714,191	31,330	962,235	6,286,283	274,037,490
Taxable interest	1,607,544	2,000,970	41,707	284,463	6,627,423	25,597,239
Tax-exempt interest	83,106	722,949	3,585	26,453	903,094	12,071,741
Dividends	567,411	1,616,257	26,243	68,899	3,336,025	22,069,013
State income tax refunds	1,220,100	854,061	17,910	14,861	3,308,337	1,916,644
Alimony received	81,929	1,474,276	-	-	89,761	1,391,035
Business or profession						
Net income	224,014	3,960,712	8,750	267,557	795,183	18,490,754
Net loss	86,146	525,127	*50	*106	314,533	1,750,794
Sales of capital assets						
Net gain in AGI	358,788	4,426,636	13,313	160,253	2,173,395	37,814,697
Net loss in AGI	99,040	213,353	609	894	650,269	1,331,247
Sales of property other than capital assets	31,727	-99,440	1,679	30,168	206,821	-350,283
Taxable IRA distributions	87,387	639,003	*4,017	*88,230	550,930	4,830,487
Taxable pensions and annuities	298,042	3,546,124	20,429	369,714	1,731,598	24,017,362
Rent and royalty						
Net income	102,973	859,265	1,733	15,661	635,799	6,398,250
Net loss	184,135	1,225,682	*1,341	*7,788	629,717	3,723,491
Farm rental income less loss	2,824	21,381	-	-	70,005	536,656
Partnership and S Corporation net income less loss	102,227	3,186,916	1,038	99,433	695,306	15,893,293
Estate and trust net income less loss	13,481	297,251	*213	*23,052	123,040	2,696,502
Farm net income less loss	16,530	-127,807	-	-	79,879	-347,419
Unemployment compensation	87,771	230,183	-	-	350,273	1,054,018
Taxable social security benefits	51,515	358,035	*6,335	*48,341	1,070,182	7,453,980
Other income less loss	103,509	369,998	4,762	-2,140	402,258	1,909,439
Total statutory adjustments	375,575	1,235,401	12,474	94,541	1,494,206	5,043,241
Primary IRA payments	87,173	151,552	*2,202	*4,404	534,497	889,826
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	17,818	146,840	*3,094	*27,144	131,122	1,053,595
Deduction for self-employment tax	226,500	253,992	9,472	16,439	829,229	1,172,848
Moving expenses adjustment	26,091	84,026	*1,145	*1,202	75,517	164,972
Total itemized deductions	2,399,958	29,727,522	41,707	755,789	8,300,220	103,539,417
Itemized deductions limitation	71,691	309,182	1,626	10,199	383,941	2,052,371
Medical and dental expenses deduction	422,633	1,182,135	*8,918	*45,276	1,635,838	12,655,862
Taxes paid deduction	2,350,554	9,102,200	41,707	223,779	7,971,944	32,787,178
Interest paid deduction	2,060,232	13,983,685	33,038	245,108	5,686,928	33,560,764
Contributions deduction	2,144,948	3,166,920	41,662	205,611	6,808,391	14,936,942
Casualty or theft loss deduction	*8,806	*105,729	-	-	59,014	1,570,207
Total miscellaneous deductions	774,971	2,496,036	*11,034	*46,214	2,381,756	10,080,833
Taxable income	2,341,724	71,328,482	39,217	1,399,906	7,927,577	315,002,337
Total tax credits	567,788	338,412	6,841	2,425	467,837	641,887
Child care credit	367,135	165,228	*6,355	*1,984	26,828	12,328
Credit for the elderly or disabled	*123	*4	-	-	*2,462	*162
Foreign tax credit	30,249	60,709	399	279	340,985	383,563
Earned income credit used to offset income						
tax before credits	197,595	90,571	-	-	35,209	6,972
Minimum tax credit	2,769	7,282	*42	*87	19,458	89,694
General business credit	3,734	8,648	*46	*74	39,360	101,067
Empowerment zone employment credit	-	-	-	-	-	-
Income tax after credits	2,077,756	13,874,046	34,965	283,733	7,685,175	72,964,072
Alternative minimum tax	32,895	73,080	*904	*1,749	75,521	470,450
Total income tax	2,078,980	13,947,126	34,965	285,482	7,687,254	73,436,552
Total tax liability	2,114,302	14,481,374	36,219	320,107	7,799,720	76,220,368
Total tax payments	2,325,877	17,676,508	40,314	368,109	7,722,109	79,408,135
Income tax withheld	2,231,651	14,862,897	34,058	185,207	6,741,383	54,010,495
Estimated tax payments	156,275	2,232,915	11,157	141,446	1,606,591	20,515,192
Overpayment refunded	2,012,701	4,492,081	26,072	54,811	5,425,529	10,041,176
Tax due at time of filing	331,072	1,362,819	4,648	24,893	2,176,546	9,621,242

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents						
				Total				Total income tax		
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns		Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
All returns, total.....	120,351,208	238,626,393	158,550,462	44,373,613	80,075,931	2,118,514,482	29,673,296	287,320,052		
Under \$5,000	15,781,797	13,117,886	9,137,102	2,401,481	3,980,783	-10,832,692	3,867	65,399		
\$5,000 under \$10,000	13,601,747	19,029,827	13,130,172	3,734,987	5,899,655	28,611,005	28,173	8,690		
\$10,000 under \$15,000	13,221,745	22,983,045	15,655,378	4,420,465	7,327,667	55,445,940	313,600	101,475		
\$15,000 under \$20,000	11,610,325	21,623,880	14,576,325	4,076,488	7,047,555	71,052,937	942,774	546,891		
\$20,000 under \$25,000	9,725,580	19,174,445	12,931,419	3,472,163	6,243,026	77,741,189	2,332,977	2,327,848		
\$25,000 under \$30,000	8,061,651	16,310,630	11,089,085	2,900,989	5,221,545	79,541,940	2,771,442	4,622,501		
\$30,000 under \$35,000	6,606,752	14,237,533	9,526,164	2,568,030	4,711,369	83,109,126	2,542,628	5,930,888		
\$35,000 under \$40,000	5,942,681	13,762,520	9,122,654	2,542,162	4,639,866	95,298,518	2,515,076	7,506,742		
\$40,000 under \$45,000	5,098,438	12,398,456	8,108,238	2,296,495	4,290,218	97,668,578	2,283,148	8,296,820		
\$45,000 under \$50,000	4,440,262	11,192,117	7,319,476	2,037,018	3,872,641	96,516,016	2,031,274	8,692,699		
\$50,000 under \$55,000	3,711,158	9,933,299	6,420,901	1,824,212	3,512,398	95,746,224	1,818,855	8,934,877		
\$55,000 under \$60,000	3,382,307	9,417,480	5,937,931	1,826,354	3,479,549	104,980,701	1,824,354	10,250,273		
\$60,000 under \$75,000	7,229,386	20,663,228	13,278,542	3,856,036	7,384,686	257,495,415	3,852,221	28,382,193		
\$75,000 under \$100,000	5,801,418	16,871,214	10,835,382	3,133,735	6,035,832	269,474,213	3,130,800	35,776,920		
\$100,000 under \$200,000	4,612,554	13,429,187	8,635,691	2,485,000	4,793,496	324,339,331	2,484,478	55,428,184		
\$200,000 under \$500,000	1,198,671	3,553,669	2,244,908	644,554	1,308,761	185,826,022	644,281	46,308,039		
\$500,000 under \$1,000,000	213,824	616,734	397,291	102,828	219,443	69,083,482	102,764	21,042,717		
\$1,000,000 or more	110,912	311,245	203,803	50,615	107,442	137,416,539	50,585	43,096,898		
Taxable returns, total.....	90,929,350	178,658,326	125,917,350	29,673,296	53,740,976	1,960,878,486	29,673,296	287,320,052		
Nontaxable returns, total.....	29,421,858	58,968,067	32,633,113	14,700,317	26,334,955	157,635,996	-	-		
Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total.....	41,423,391	73,723,698	2,017,146,173	27,527,632	274,932,328	834,712	1,179,575	49,380,890	784,070	7,697,859
Under \$5,000	2,245,175	3,732,594	-10,248,855	2,610	61,861	16,750	22,260	-562,801	23	1,258
\$5,000 under \$10,000	3,469,012	5,448,065	26,487,302	19,361	7,991	14,493	25,312	101,386	-	-
\$10,000 under \$15,000	4,000,172	5,594,262	50,165,140	147,235	42,106	26,030	35,510	345,128	16,828	7,291
\$15,000 under \$20,000	3,721,719	6,277,223	64,838,139	692,624	353,371	19,776	26,149	345,147	9,813	9,280
\$20,000 under \$25,000	3,141,050	5,523,641	70,430,539	2,029,321	1,910,074	60,168	91,537	1,356,002	60,167	79,312
\$25,000 under \$30,000	2,629,158	4,628,551	72,083,512	2,504,308	4,047,592	77,823	132,608	2,142,581	77,616	172,861
\$30,000 under \$35,000	2,353,899	4,259,106	76,206,918	2,328,537	5,316,023	95,741	127,063	3,097,965	95,731	284,757
\$35,000 under \$40,000	2,350,128	4,234,635	88,136,443	2,323,056	6,825,470	72,160	82,696	2,680,816	72,147	248,738
\$40,000 under \$45,000	2,175,347	3,955,959	92,490,507	2,162,053	7,754,714	77,603	110,464	3,319,592	77,593	357,509
\$45,000 under \$50,000	1,924,938	3,625,570	91,224,682	1,919,238	8,075,048	61,682	74,502	2,936,965	61,682	371,081
\$50,000 under \$55,000	1,756,763	3,315,335	92,201,916	1,751,406	8,545,754	16,942	24,039	891,042	16,942	100,816
\$55,000 under \$60,000	1,749,847	3,254,815	100,558,442	1,747,887	9,693,618	40,787	61,792	2,380,666	40,787	273,635
\$60,000 under \$75,000	3,710,181	7,005,247	247,731,007	3,707,429	27,128,621	94,994	131,688	6,345,444	94,991	784,781
\$75,000 under \$100,000	3,008,326	5,712,786	258,661,131	3,005,753	34,175,907	80,577	120,861	7,010,038	80,577	1,009,121
\$100,000 under \$200,000	2,411,224	4,581,567	314,590,701	2,410,714	53,574,399	60,470	85,975	8,385,993	60,469	1,596,251
\$200,000 under \$500,000	626,675	1,255,986	180,744,509	626,416	45,028,932	15,893	22,955	4,360,915	15,882	1,086,418
\$500,000 under \$1,000,000	100,652	214,025	67,593,305	100,591	20,597,700	1,839	2,768	1,229,745	1,838	368,354
\$1,000,000 or more	49,125	104,331	133,250,836	49,095	41,793,150	985	1,396	3,014,267	985	946,399
Taxable returns, total.....	27,527,632	48,223,977	1,868,772,417	27,527,632	274,932,328	784,070	1,106,994	49,424,184	784,070	7,697,859
Nontaxable returns, total.....	13,895,759	24,499,720	150,373,756	-	-	50,642	73,581	-43,294	-	-

Footnotes at end of table

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,764,457	2,076,325	76,746,373	1,412,861	8,993,881	2,300,057	3,096,334	60,847,552	1,284,832	4,809,555
Under \$5,000	60,714	63,036	-539,367	1,237	2,475	130,890	162,894	23,889	13	153
\$5,000 under \$10,000	89,013	90,276	711,959	-	-	272,507	336,002	2,181,752	8,813	700
\$10,000 under \$15,000	149,738	172,204	1,951,673	64,560	23,991	392,162	525,690	4,878,508	88,087	28,582
\$15,000 under \$20,000	175,243	206,376	3,104,573	106,566	85,061	394,745	537,807	6,941,058	164,135	114,831
\$20,000 under \$25,000	224,353	262,644	4,953,288	187,478	225,897	269,321	365,205	6,005,081	194,241	207,986
\$25,000 under \$30,000	178,224	218,092	4,886,357	172,386	315,044	180,201	242,294	4,943,263	172,024	305,949
\$30,000 under \$35,000	137,402	160,644	4,431,165	133,213	291,479	125,023	164,555	4,017,164	123,877	289,598
\$35,000 under \$40,000	115,523	133,230	4,334,064	115,400	346,693	125,133	189,306	4,659,527	125,132	376,376
\$40,000 under \$45,000	84,104	99,922	3,583,036	83,036	278,431	82,881	123,874	3,554,914	82,881	289,418
\$45,000 under \$50,000	53,763	68,512	2,528,628	53,750	217,830	76,101	104,058	3,584,722	74,947	313,004
\$50,000 under \$55,000	82,477	92,240	4,339,971	82,467	390,023	49,371	80,784	2,581,080	49,370	259,167
\$55,000 under \$60,000	60,892	77,820	3,532,661	60,844	336,997	60,574	85,123	3,491,345	60,574	387,167
\$60,000 under \$75,000	138,545	163,807	9,217,400	137,484	964,827	67,924	83,944	4,437,112	67,922	458,650
\$75,000 under \$100,000	115,197	146,485	10,013,419	115,193	1,255,630	43,370	55,699	3,734,829	42,971	535,642
\$100,000 under \$200,000	77,479	94,981	9,963,149	77,468	1,580,270	24,359	30,972	3,244,246	24,358	552,306
\$200,000 under \$500,000	18,637	22,613	5,136,067	18,626	1,248,605	4,790	7,208	1,443,760	4,785	347,201
\$500,000 under \$1,000,000	2,079	2,240	1,410,010	2,077	423,455	387	409	275,416	386	81,319
\$1,000,000 or more	1,076	1,205	3,188,321	1,076	1,007,173	318	510	849,886	317	261,509
Taxable returns, total	1,412,861	1,681,077	73,043,400	1,412,861	8,993,881	1,284,832	1,729,828	48,941,262	1,284,832	4,809,555
Nontaxable returns, total	351,597	395,248	3,702,973	-	-	1,015,225	1,366,406	11,906,290	-	-

* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding.

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	120,351,208	238,626,393	158,550,462	44,373,613	80,075,931	2,118,614,482	29,673,296	287,320,052
Joint returns of married persons	48,826,118	150,246,634	97,647,925	26,832,116	52,598,709	1,740,777,134	22,291,537	256,989,591
Separate returns of married persons, total	2,545,602	3,487,758	2,570,614	570,640	917,144	19,598,318	494,209	3,013,804
Spouse filing	2,513,821	3,418,700	2,507,052	566,138	911,648	19,448,754	490,744	2,999,723
Spouse not filing	31,781	69,057	63,562	4,502	5,495	149,564	3,465	14,081
Returns of heads of household	16,554,688	40,834,864	16,551,569	15,337,163	24,283,296	317,610,159	5,979,688	22,319,275
Returns of surviving spouses	101,807	271,097	101,807	101,807	169,290	3,606,012	68,302	395,112
Returns of single persons	52,322,994	43,786,040	41,678,547	1,531,886	2,107,493	36,922,860	839,559	4,602,271

Marital status	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	41,423,391	73,723,897	2,017,146,173	27,527,832	274,932,328	834,712	1,179,576	49,380,890	784,070	7,687,859
Joint returns of married persons	26,174,126	50,464,652	1,700,692,332	21,708,008	251,114,626	352,015	490,194	27,947,150	335,753	4,449,675
Separate returns of married persons, total	526,110	837,779	17,603,786	451,317	2,687,773	42,117	58,853	1,943,994	40,567	309,893
Spouse filing	521,608	832,284	17,454,221	447,852	2,673,692	42,117	58,853	1,943,994	40,567	309,893
Spouse not filing	4,502	5,495	149,564	3,465	14,081	-	-	-	-	-
Returns of heads of household	13,777,150	21,110,080	279,902,849	5,014,706	19,052,891	104,262	140,544	5,030,498	91,890	683,333
Returns of surviving spouses	97,144	164,618	3,553,912	68,302	395,112	-	-	-	-	-
Returns of single persons	848,860	1,146,568	15,393,295	285,299	1,681,927	336,317	489,984	14,459,249	315,860	2,254,960

Marital status	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total.....	1,764,457	2,078,326	78,748,373	1,412,881	8,993,881	2,300,067	3,098,334	80,847,552	1,284,832	4,809,655
Joint returns of married persons	757,634	925,778	49,009,978	678,510	6,363,980	518,222	718,084	23,820,715	412,385	2,495,981
Separate returns of married persons, total	7,129	7,135	573,078	7,124	125,825	6,922	13,376	331,066	*6,800	*56,530
Spouse filing	7,129	7,135	573,078	7,124	125,825	6,922	13,376	331,066	*6,800	*56,530
Spouse not filing	-	-	-	-	-	-	-	-	-	-
Returns of heads of household	918,826	1,050,044	24,855,476	665,246	2,187,848	1,476,882	1,982,627	31,198,483	671,530	1,819,911
Returns of surviving spouses	-	-	-	-	-	*4,673	*4,673	53,600	*10	*290
Returns of single persons	80,869	93,368	2,307,841	61,981	316,228	293,358	377,574	5,443,688	194,107	436,844

*Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	19,463,836	228,676,555	17,935,029	205,535,367	1,758,164	2,133,826	3,398,007	18,838,418	19,483,836	226,607,710
No adjusted gross income	84,332	-2,824,085	44,584	348,238	*1,698	*570	60,495	191,224	84,332	540,033
\$1 under \$1,000	405,971	242,292	338,677	266,889	*9,930	*13,769	77,163	61,093	405,971	341,751
\$1,000 under \$2,000	697,277	1,051,922	638,550	1,008,813	*5,864	*4,551	81,482	89,291	697,277	1,102,655
\$2,000 under \$3,000	765,172	1,930,140	692,065	1,708,783	*9,930	*40,748	105,736	173,329	765,172	1,922,860
\$3,000 under \$4,000	816,488	2,859,426	744,358	2,466,660	*7,770	*1,077	127,034	338,125	816,488	2,805,862
\$4,000 under \$5,000	942,875	4,243,473	822,784	3,490,810	*19,599	*34,725	213,419	685,556	942,875	4,211,091
\$5,000 under \$6,000	964,653	5,294,518	851,490	4,185,772	*16,470	*15,440	208,195	824,777	964,653	5,025,989
\$6,000 under \$7,000	1,185,545	7,705,883	1,007,674	5,965,218	*9,346	*3,367	298,007	1,384,927	1,185,545	7,353,512
\$7,000 under \$8,000	1,148,244	8,594,450	1,030,272	7,088,594	*9,789	*8,150	220,637	1,003,941	1,148,244	8,100,684
\$8,000 under \$9,000	1,084,458	9,231,218	936,035	7,191,426	42,680	36,563	261,419	1,537,624	1,084,458	8,765,613
\$9,000 under \$10,000	979,891	9,258,844	905,540	7,873,537	34,165	12,451	190,150	1,022,758	979,891	8,908,746
\$10,000 under \$11,000	728,906	7,652,840	668,562	6,618,959	31,058	31,429	125,030	860,205	728,906	7,510,593
\$11,000 under \$12,000	761,983	8,777,095	701,771	7,637,851	67,739	84,538	122,897	917,798	761,983	8,640,187
\$12,000 under \$13,000	734,225	9,154,970	682,784	8,125,472	90,367	202,873	103,365	746,870	734,225	9,075,214
\$13,000 under \$14,000	754,976	10,191,892	716,844	9,103,771	104,802	125,062	100,390	605,840	754,976	9,834,674
\$14,000 under \$15,000	823,504	11,947,106	792,555	10,983,762	93,293	102,074	81,844	561,781	823,504	11,647,617
\$15,000 under \$16,000	754,436	11,683,687	714,666	10,462,969	104,257	190,739	98,634	861,486	754,436	11,515,194
\$16,000 under \$17,000	688,121	11,356,181	666,735	10,407,452	147,788	183,312	93,351	867,993	688,121	11,258,757
\$17,000 under \$18,000	706,942	12,387,976	678,568	11,478,789	122,742	191,808	94,806	627,801	706,942	12,298,398
\$18,000 under \$19,000	603,602	11,161,249	578,853	10,054,810	106,838	125,138	113,856	772,322	603,602	10,952,120
\$19,000 under \$20,000	610,389	11,886,218	582,982	10,746,550	115,962	176,426	95,128	807,435	610,389	11,730,411
\$20,000 under \$25,000	2,525,581	56,416,978	2,458,494	51,422,128	476,536	429,730	394,626	3,001,142	2,525,581	54,853,000
\$25,000 and over	696,264	18,472,282	680,186	16,898,117	129,543	119,385	130,343	1,095,099	696,264	18,112,601

Size of adjusted gross income	All returns with earned income credit—continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total.....	19,463,836	28,825,258	8,194,823	3,562,894	3,050,241	2,123,566	3,027,828	2,105,126	15,378,722	23,157,238
No adjusted gross income	84,332	78,704	-	-	-	-	55,171	26,324	53,964	52,380
\$1 under \$1,000	405,971	70,837	-	-	-	-	58,555	6,514	372,395	64,322
\$1,000 under \$2,000	697,277	269,224	-	-	-	-	81,345	15,299	657,771	253,926
\$2,000 under \$3,000	765,172	484,395	-	-	-	-	92,419	26,050	720,526	458,345
\$3,000 under \$4,000	816,488	677,699	-	-	-	-	125,941	36,580	755,319	641,119
\$4,000 under \$5,000	942,875	924,572	-	-	-	-	205,094	81,449	841,159	843,123
\$5,000 under \$6,000	964,653	1,127,089	*1,231	*89	-	-	209,346	93,072	858,344	1,033,928
\$6,000 under \$7,000	1,185,545	1,676,910	191,601	6,961	*1,064	*19	290,338	149,975	1,086,764	1,519,974
\$7,000 under \$8,000	1,148,244	1,762,018	354,458	39,684	166,981	10,590	183,985	88,935	917,236	1,633,399
\$8,000 under \$9,000	1,084,458	1,972,724	284,048	19,498	280,940	64,423	215,927	199,475	783,102	1,753,751
\$9,000 under \$10,000	979,891	2,069,344	217,250	6,181	180,076	68,055	161,935	151,655	784,807	1,911,508
\$10,000 under \$11,000	728,906	2,011,452	19,949	4,563	-	-	138,055	144,935	722,612	1,861,954
\$11,000 under \$12,000	761,983	2,080,173	285,759	36,342	-	-	143,553	156,914	756,569	1,886,917
\$12,000 under \$13,000	734,225	1,872,844	279,426	63,813	-	-	112,797	124,186	722,568	1,684,845
\$13,000 under \$14,000	754,976	1,803,502	374,786	114,928	*2,462	*650	117,714	113,717	734,938	1,574,857
\$14,000 under \$15,000	823,504	1,855,624	511,844	166,200	-	-	87,977	91,096	806,086	1,598,327
\$15,000 under \$16,000	754,436	1,545,076	514,049	231,229	*5,569	*1,916	99,112	111,476	722,762	1,202,372
\$16,000 under \$17,000	688,121	1,285,785	523,120	273,305	*5,505	*1,611	97,249	106,095	661,958	906,385
\$17,000 under \$18,000	706,942	1,175,846	605,264	347,374	*19,756	*5,552	101,728	80,279	642,288	748,194
\$18,000 under \$19,000	603,602	887,950	492,481	330,692	127,191	22,232	101,750	82,064	424,514	475,195
\$19,000 under \$20,000	610,389	826,729	536,470	352,288	176,512	61,991	77,759	63,017	389,038	411,424
\$20,000 under \$25,000	2,525,581	2,125,969	2,351,041	1,352,375	1,465,477	1,232,748	248,250	150,758	906,564	622,836
\$25,000 and over	696,264	240,791	652,046	217,373	618,707	653,776	21,625	5,261	58,439	18,157

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total.....	3,531,619	16,884,094	2,993,786	14,524,680	44,271	23,773	859,402	2,823,287	3,531,619	17,371,741
No adjusted gross income	45,646	-1,334,204	21,238	93,807	-	-	34,517	61,051	45,646	154,858
\$1 under \$1 000	195,029	111,768	139,329	99,713	-	-	61,807	43,223	195,029	142,937
\$1 000 under \$2 000	289,741	435,914	253,367	395,445	*2,507	*1,306	48,907	43,311	289,741	440,062
\$2 000 under \$3 000	300,386	758,055	260,755	639,284	-	-	59,679	99,170	300,386	738,455
\$3 000 under \$4 000	346,217	1,212,126	293,720	973,432	*4,663	*1,040	76,203	212,189	346,217	1,186,661
\$4 000 under \$5 000	460,294	2,059,996	388,083	1,598,732	*4,663	*3,660	125,679	409,892	460,294	2,012,284
\$5 000 under \$6 000	425,594	2,327,916	354,651	1,768,419	*158	*128	120,194	452,508	425,594	2,221,056
\$6 000 under \$7 000	468,627	3,059,072	394,346	2,329,189	*4,663	*947	133,956	566,981	468,627	2,897,117
\$7 000 under \$8 000	430,684	3,230,672	361,533	2,423,422	*8,676	*7,755	113,179	531,736	430,684	2,962,914
\$8 000 under \$9 000	356,982	3,051,180	324,192	2,422,483	*15,835	*7,263	62,275	296,756	356,982	2,726,502
\$9 000 under \$10 000	212,419	1,971,599	202,573	1,780,754	*3,107	*1,675	23,005	106,468	212,419	1,888,896
\$10 000 under \$11 000	-	-	-	-	-	-	-	-	-	-
\$11 000 under \$12 000	-	-	-	-	-	-	-	-	-	-
\$12 000 under \$13 000	-	-	-	-	-	-	-	-	-	-
\$13 000 under \$14 000	-	-	-	-	-	-	-	-	-	-
\$14 000 under \$15 000	-	-	-	-	-	-	-	-	-	-
\$15 000 under \$16 000	-	-	-	-	-	-	-	-	-	-
\$16 000 under \$17 000	-	-	-	-	-	-	-	-	-	-
\$17 000 under \$18 000	-	-	-	-	-	-	-	-	-	-
\$18 000 under \$19 000	-	-	-	-	-	-	-	-	-	-
\$19 000 under \$20 000	-	-	-	-	-	-	-	-	-	-
\$20 000 under \$25 000	-	-	-	-	-	-	-	-	-	-
\$25 000 and over	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with no qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.....	3,531,619	651,734	898,328	68,172	829,082	143,088	872,082	134,214	2,308,678	448,349
No adjusted gross income	45,646	9,132	-	-	-	-	28,889	5,748	19,589	3,384
\$1 under \$1 000	195,029	10,232	-	-	-	-	31,723	2,654	164,559	7,578
\$1 000 under \$2 000	289,741	33,245	-	-	-	-	40,156	4,948	250,838	28,297
\$2 000 under \$3 000	300,386	55,818	-	-	-	-	49,636	9,501	255,740	46,316
\$3 000 under \$4 000	346,217	88,561	-	-	-	-	70,838	17,198	285,055	71,363
\$4 000 under \$5 000	460,294	140,195	-	-	-	-	115,459	31,239	358,578	108,956
\$5 000 under \$6 000	425,594	123,123	-	-	-	-	124,195	33,745	319,284	89,378
\$6 000 under \$7 000	468,627	100,857	190,370	6,873	*1,064	*19	116,492	21,249	370,004	72,735
\$7 000 under \$8 000	430,684	62,532	346,688	38,927	166,981	10,590	68,186	6,471	203,162	17,134
\$8 000 under \$9 000	356,982	24,573	280,940	19,445	280,940	64,423	18,269	1,286	57,772	3,842
\$9 000 under \$10 000	212,419	3,466	181,330	2,927	180,076	68,055	*8,249	*174	*24,094	*365
\$10 000 under \$11 000	-	-	-	-	-	-	-	-	-	-
\$11 000 under \$12 000	-	-	-	-	-	-	-	-	-	-
\$12 000 under \$13 000	-	-	-	-	-	-	-	-	-	-
\$13 000 under \$14 000	-	-	-	-	-	-	-	-	-	-
\$14 000 under \$15 000	-	-	-	-	-	-	-	-	-	-
\$15 000 under \$16 000	-	-	-	-	-	-	-	-	-	-
\$16 000 under \$17 000	-	-	-	-	-	-	-	-	-	-
\$17 000 under \$18 000	-	-	-	-	-	-	-	-	-	-
\$18 000 under \$19 000	-	-	-	-	-	-	-	-	-	-
\$19 000 under \$20 000	-	-	-	-	-	-	-	-	-	-
\$20 000 under \$25 000	-	-	-	-	-	-	-	-	-	-
\$25 000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total.....	7,943,278	98,270,139	7,469,859	89,702,483	807,765	917,051	1,069,973	6,036,924	7,943,278	96,656,458
No adjusted gross income	20,401	-570,463	12,746	142,789	*1,201	*380	12,947	52,639	20,401	195,808
\$1 under \$1,000	100,397	57,801	97,890	69,862	*3,715	*1,355	*6,267	*11,056	100,397	82,274
\$1,000 under \$2,000	219,975	332,268	205,107	315,333	*3,107	*3,027	19,934	33,590	219,975	351,950
\$2,000 under \$3,000	235,565	582,863	222,754	526,683	*3,107	*3,573	19,077	33,208	235,565	563,465
\$3,000 under \$4,000	253,601	893,647	243,086	821,852	-	-	24,298	60,167	253,601	882,018
\$4,000 under \$5,000	276,775	1,262,560	249,299	1,098,192	*3,107	*4,475	44,102	138,379	276,775	1,241,026
\$5,000 under \$6,000	302,343	1,666,012	272,419	1,364,091	*10,394	*15,061	54,173	217,027	302,343	1,596,178
\$6,000 under \$7,000	442,308	2,866,493	376,383	2,240,374	**3,108	**447	107,481	517,449	442,308	2,758,264
\$7,000 under \$8,000	436,174	3,259,684	396,022	2,789,374	**	**	67,401	322,778	436,174	3,112,158
\$8,000 under \$9,000	368,623	3,133,912	321,106	2,532,495	*13,660	*23,919	83,774	473,386	368,623	3,029,801
\$9,000 under \$10,000	409,099	3,887,666	383,015	3,407,424	*14,268	*5,004	61,578	293,381	409,099	3,705,810
\$10,000 under \$11,000	380,533	3,998,796	356,747	3,563,019	*8,699	*3,532	53,151	334,257	380,533	3,900,808
\$11,000 under \$12,000	403,860	4,648,235	371,068	4,025,240	29,197	21,056	64,074	462,275	403,860	4,508,571
\$12,000 under \$13,000	392,923	4,905,791	360,742	4,325,744	58,417	113,732	52,180	459,786	392,923	4,899,262
\$13,000 under \$14,000	396,372	5,346,520	379,709	4,891,383	58,505	72,986	42,051	248,436	396,372	5,212,806
\$14,000 under \$15,000	425,997	6,184,947	411,681	5,714,865	67,388	92,305	39,108	278,471	425,997	6,085,641
\$15,000 under \$16,000	390,416	6,044,982	372,278	5,514,456	61,377	83,377	41,198	338,540	390,416	5,936,372
\$16,000 under \$17,000	344,026	5,683,786	338,495	5,334,810	85,430	87,639	34,475	213,952	344,026	5,636,401
\$17,000 under \$18,000	353,083	6,179,523	342,050	5,763,445	61,546	78,823	34,963	280,903	353,083	6,123,171
\$18,000 under \$19,000	313,173	5,790,245	305,800	5,354,069	55,447	50,169	46,271	253,348	313,173	5,657,586
\$19,000 under \$20,000	283,608	5,518,002	276,590	5,085,462	60,840	76,849	37,338	248,949	283,608	5,411,261
\$20,000 under \$25,000	1,176,999	26,170,586	1,157,841	24,406,928	204,139	178,813	122,987	764,543	1,176,999	25,350,285
\$25,000 and over	*17,029	*426,283	*17,029	*414,612	*1,112	*527	*1,145	*403	*17,029	*415,542

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total.....	7,943,278	11,372,267	4,024,595	1,942,043	1,479,003	1,235,019	1,007,531	749,555	6,289,857	8,680,668
No adjusted gross income	20,401	27,856	-	-	-	-	12,171	9,179	18,703	18,677
\$1 under \$1,000	100,397	25,211	-	-	-	-	*8,423	*2,677	100,397	22,534
\$1,000 under \$2,000	219,975	116,429	-	-	-	-	24,981	5,608	219,813	110,821
\$2,000 under \$3,000	235,565	191,681	-	-	-	-	*14,064	*4,792	235,565	186,889
\$3,000 under \$4,000	253,601	299,455	-	-	-	-	26,413	9,681	253,601	289,774
\$4,000 under \$5,000	276,775	416,280	-	-	-	-	40,950	22,811	276,775	393,469
\$5,000 under \$6,000	302,343	529,819	*1,231	*89	-	-	50,688	34,628	302,343	495,102
\$6,000 under \$7,000	442,308	904,103	*1,231	*89	-	-	110,844	80,640	442,308	823,375
\$7,000 under \$8,000	436,174	909,953	*7,770	*757	-	-	72,185	56,080	433,919	853,116
\$8,000 under \$9,000	368,623	769,267	*3,107	*53	-	-	83,683	78,369	367,478	690,845
\$9,000 under \$10,000	409,099	857,687	30,129	2,674	-	-	60,394	53,965	407,954	801,049
\$10,000 under \$11,000	380,533	805,497	*18,696	*4,187	-	-	63,115	60,819	375,628	740,491
\$11,000 under \$12,000	403,860	851,648	276,437	32,989	-	-	75,235	78,117	399,834	740,542
\$12,000 under \$13,000	392,923	766,660	261,428	59,750	-	-	64,409	70,982	382,268	635,928
\$13,000 under \$14,000	396,372	708,641	296,765	108,866	*2,462	*650	53,280	42,725	376,492	557,050
\$14,000 under \$15,000	425,997	697,637	335,404	141,336	-	-	48,252	38,891	408,855	517,410
\$15,000 under \$16,000	390,416	576,970	349,884	183,683	*5,569	*1,916	46,517	29,794	361,485	363,493
\$16,000 under \$17,000	344,026	450,379	334,915	206,996	*5,505	*1,611	39,563	30,431	324,220	212,952
\$17,000 under \$18,000	353,083	410,826	345,575	258,843	*16,649	*5,282	37,989	20,714	314,041	131,268
\$18,000 under \$19,000	313,173	316,098	298,160	240,279	127,191	22,232	39,414	11,006	161,517	64,813
\$19,000 under \$20,000	283,608	242,537	282,009	215,877	173,404	61,407	18,338	4,047	94,973	22,613
\$20,000 under \$25,000	1,176,999	497,531	1,164,825	485,472	1,131,194	1,113,399	16,623	3,599	31,688	8,459
\$25,000 and over	*17,029	*104	*17,029	*104	*17,029	*28,523	-	-	-	-

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	7,988,939	113,522,322	7,471,384	101,308,204	906,128	1,193,102	1,468,633	9,978,206	7,988,939	112,479,512
No adjusted gross income	18,285	-919,418	10,600	111,642	*497	*190	13,031	77,534	18,285	189,367
\$1 under \$1,000	110,546	72,723	101,458	97,314	*6,215	*12,414	*9,089	*6,814	110,546	116,541
\$1,000 under \$2,000	187,562	283,740	180,076	298,034	*250	*219	12,641	12,390	187,562	310,642
\$2,000 under \$3,000	229,221	589,223	208,556	542,815	*6,822	*37,174	26,980	40,951	229,221	620,940
\$3,000 under \$4,000	216,670	753,653	207,552	671,376	*3,107	*37	26,533	65,769	216,670	737,182
\$4,000 under \$5,000	205,805	920,916	185,403	793,906	*11,829	*26,590	43,638	137,285	205,805	957,781
\$5,000 under \$6,000	236,717	1,300,591	224,420	1,053,262	*5,918	*251	33,828	155,242	236,717	1,208,756
\$6,000 under \$7,000	274,609	1,780,318	236,944	1,395,655	*2,688	*2,368	56,570	300,497	274,609	1,698,131
\$7,000 under \$8,000	281,386	2,104,093	272,716	1,875,798	**	**	40,057	149,426	281,386	2,025,613
\$8,000 under \$9,000	358,853	3,046,126	290,738	2,236,447	*13,186	*5,381	115,370	767,481	358,853	3,009,309
\$9,000 under \$10,000	358,373	3,399,579	319,951	2,685,359	*16,790	*5,772	105,567	622,909	358,373	3,314,040
\$10,000 under \$11,000	348,373	3,654,044	311,816	3,055,940	*22,359	*27,896	71,879	525,948	348,373	3,609,785
\$11,000 under \$12,000	358,123	4,128,860	330,703	3,612,610	38,542	63,483	58,823	455,523	358,123	4,131,616
\$12,000 under \$13,000	341,302	4,249,179	322,042	3,799,728	31,951	89,140	51,185	287,084	341,302	4,175,952
\$13,000 under \$14,000	358,604	4,845,372	337,135	4,212,388	46,297	52,076	58,338	357,404	358,604	4,621,868
\$14,000 under \$15,000	397,507	5,762,158	380,874	5,268,896	25,905	9,770	42,736	283,310	397,507	5,561,976
\$15,000 under \$16,000	364,020	5,638,705	342,388	4,948,514	42,880	107,361	57,436	522,947	364,020	5,578,822
\$16,000 under \$17,000	344,096	5,672,395	328,240	5,072,642	62,357	95,673	58,876	454,041	344,096	5,622,355
\$17,000 under \$18,000	353,859	6,208,453	336,518	5,715,344	61,195	112,985	59,843	346,898	353,859	6,175,227
\$18,000 under \$19,000	290,429	5,371,004	273,053	4,700,741	51,391	74,969	67,585	518,974	290,429	5,294,684
\$19,000 under \$20,000	326,782	6,368,216	306,391	5,661,087	55,121	99,576	57,790	558,486	326,782	6,319,150
\$20,000 under \$25,000	1,348,583	30,246,392	1,300,653	27,015,200	272,397	250,917	271,639	2,236,599	1,348,583	29,502,715
\$25,000 and over	679,235	18,045,999	663,157	16,483,505	128,431	118,858	129,199	1,094,696	679,235	17,697,059

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total.....	7,988,939	16,801,257	3,170,901	1,552,679	942,176	745,458	1,348,003	1,221,357	6,781,190	14,027,221
No adjusted gross income	18,285	41,716	-	-	-	-	14,111	11,397	15,672	30,319
\$1 under \$1,000	110,546	35,393	-	-	-	-	*18,410	*1,182	107,438	34,211
\$1,000 under \$2,000	187,562	119,550	-	-	-	-	*16,208	*4,743	187,120	114,807
\$2,000 under \$3,000	229,221	236,896	-	-	-	-	28,718	11,756	229,221	225,140
\$3,000 under \$4,000	216,670	289,683	-	-	-	-	28,689	9,701	216,663	279,982
\$4,000 under \$5,000	205,805	368,097	-	-	-	-	48,686	27,399	205,805	340,698
\$5,000 under \$6,000	236,717	474,147	-	-	-	-	34,463	24,699	236,717	449,448
\$6,000 under \$7,000	274,609	671,951	-	-	-	-	63,002	48,086	274,451	623,865
\$7,000 under \$8,000	281,386	789,533	-	-	-	-	43,613	26,384	280,155	763,149
\$8,000 under \$9,000	358,853	1,178,884	-	-	-	-	113,975	119,820	357,852	1,059,064
\$9,000 under \$10,000	358,373	1,208,191	*5,791	*580	-	-	93,293	97,517	352,758	1,110,094
\$10,000 under \$11,000	348,373	1,205,955	*1,253	*376	-	-	74,939	84,116	346,984	1,121,463
\$11,000 under \$12,000	358,123	1,228,525	*9,322	*3,353	-	-	68,318	78,797	356,734	1,146,375
\$12,000 under \$13,000	341,302	1,106,185	*17,998	*4,063	-	-	48,388	53,204	340,300	1,048,918
\$13,000 under \$14,000	358,604	1,094,861	78,022	6,063	-	-	64,434	70,991	358,447	1,017,807
\$14,000 under \$15,000	397,507	1,157,986	176,440	24,864	-	-	39,725	52,205	397,231	1,080,917
\$15,000 under \$16,000	364,020	968,106	164,165	47,546	-	-	52,595	81,681	361,277	838,879
\$16,000 under \$17,000	344,096	835,406	188,205	66,309	-	-	57,686	75,664	337,739	693,434
\$17,000 under \$18,000	353,859	765,021	259,689	88,530	*3,107	*270	63,739	59,565	328,247	616,925
\$18,000 under \$19,000	290,429	571,853	194,321	90,412	-	-	62,337	71,058	262,997	410,382
\$19,000 under \$20,000	326,782	584,192	254,460	136,411	*3,107	*584	59,421	58,970	294,065	388,811
\$20,000 under \$25,000	1,348,583	1,628,438	1,186,216	866,903	334,283	119,350	231,628	147,158	874,876	614,377
\$25,000 and over	679,235	240,688	635,017	217,269	601,678	625,253	21,625	5,261	58,439	18,157

* Estimate should be used with caution because of the small number of returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Income tax before credits		
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
Returns with regular tax computation only													
Total.....	93,702,787	3,680,753,616	2,430,184,459	93,702,787	467,560,382	93,702,787	467,560,388	-	27,226	108,513	93,702,787	467,668,902	
Under \$5,000	3,546,149	10,249,670	1,993,005	3,546,149	299,315	3,546,149	299,311	-	-	-	3,546,149	299,311	
\$5,000 under \$10,000	6,628,794	52,334,016	13,841,651	6,628,794	2,076,609	6,628,794	2,076,614	-	*3,291	*366	6,628,794	2,076,980	
\$10,000 under \$15,000	9,637,027	122,270,617	44,029,587	9,637,027	6,605,270	9,637,027	6,605,268	-	*1,231	*1,194	9,637,027	6,606,462	
\$15,000 under \$20,000	10,733,244	187,363,622	82,540,634	10,733,244	12,382,513	10,733,244	12,382,513	-	*2,365	*14,697	10,733,244	12,397,210	
\$20,000 under \$25,000	9,433,163	211,457,326	110,877,925	9,433,163	16,633,620	9,433,163	16,633,615	-	*307	*649	9,433,163	16,634,264	
\$25,000 under \$30,000	12,477,550	218,099,880	128,014,706	12,477,550	19,243,325	12,477,550	19,243,327	-	*3,488	*5,229	12,477,550	19,248,550	
\$30,000 under \$40,000	9,505,812	433,920,541	273,108,399	9,505,812	42,820,283	9,505,812	42,820,292	-	*1,610	*2,845	9,505,812	42,823,137	
\$40,000 under \$50,000	14,210,586	864,175,856	604,140,123	14,210,586	46,646,622	14,210,586	46,646,623	-	*1,457	*4,156	14,210,586	46,650,779	
\$50,000 under \$75,000	5,575,167	478,865,714	349,161,301	5,575,167	104,485,195	5,575,167	104,485,195	-	*7,488	*29,060	5,575,167	104,514,255	
\$75,000 under \$100,000	3,412,067	426,809,397	322,585,972	3,412,067	69,977,962	3,412,067	69,977,962	-	*1,025	*992	3,412,067	69,978,954	
\$100,000 under \$200,000	496,520	141,493,360	119,455,416	496,520	74,522,221	496,520	74,522,221	-	*4,521	*30,708	496,520	74,552,930	
\$200,000 under \$500,000	68,068	45,700,397	40,434,974	68,068	36,004,736	496,520	36,004,736	-	*327	*6,426	68,068	36,011,162	
\$500,000 under \$1,000,000	27,459	62,709,001	55,945,245	27,459	14,366,637	68,068	14,366,637	-	*54	*5,539	27,459	14,372,176	
\$1,000,000 or more	-	-	-	-	21,496,074	27,459	21,496,074	-	*62	*6,653	-	21,502,727	
Returns with Form 8615 tax computation													
Total.....	364,783	2,445,832	2,139,205	364,783	451,697	364,783	606,821	155,125	-	-	364,783	606,821	
Under \$5,000	287,648	723,668	546,689	287,648	80,354	287,648	129,619	49,265	-	-	287,648	129,619	
\$5,000 under \$10,000	38,647	272,693	252,621	38,647	36,858	38,647	66,106	29,248	-	-	38,647	66,106	
\$10,000 under \$15,000	15,977	204,477	189,426	15,977	28,393	15,977	55,113	26,720	-	-	15,977	55,113	
\$15,000 under \$20,000	*9,238	*164,401	*151,609	*9,238	*22,756	*9,238	*45,987	*23,231	-	-	*9,238	*45,987	
\$20,000 under \$25,000	*3,669	*82,742	*73,371	*3,669	*11,008	*3,669	*20,172	*9,164	-	-	*3,669	*20,172	
\$25,000 under \$30,000	*1,112	*29,569	*28,846	*1,112	*4,602	*1,112	*10,118	*5,515	-	-	*1,112	*10,118	
\$30,000 under \$40,000	*3,578	*119,404	*116,954	*3,578	*21,585	*3,578	*26,258	*4,673	-	-	*3,578	*26,258	
\$40,000 under \$50,000	*1,112	*50,515	*46,906	*1,112	*9,662	*1,112	*16,885	*7,223	-	-	*1,112	*16,885	
\$50,000 under \$75,000	*1,112	*64,325	*62,077	*1,112	*13,912	*1,112	*20,808	*6,896	-	-	*1,112	*20,808	
\$75,000 under \$100,000	*1,025	*85,566	*83,644	*1,025	*20,937	*1,025	*27,947	*7,011	-	-	*1,025	*27,947	
\$100,000 under \$200,000	*521	*78,786	*73,739	*521	*20,849	*521	*21,042	*194	-	-	*521	*21,042	
\$200,000 under \$500,000	*1,027	*272,463	*230,757	*1,027	*71,892	*1,027	*68,161	*3,731	-	-	*1,027	*68,161	
\$500,000 under \$1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more	118	297,222	282,566	118	108,890	118	98,605	-10,285	-	-	118	98,605	
Returns with Schedule D tax computation													
Total.....	2,434,556	756,538,815	657,709,738	2,434,556	214,315,357	2,434,556	198,407,296	-15,908,060	608	23,505	2,434,556	198,430,801	
Under \$5,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$40,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$40,000 under \$50,000	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$75,000	88,414	6,219,883	5,414,924	88,414	1,255,641	88,414	1,249,234	-6,408	-	-	88,414	1,249,234	
\$75,000 under \$100,000	221,372	19,075,633	15,889,449	221,372	3,857,928	221,372	3,810,737	-47,192	-	-	221,372	3,810,737	
\$100,000 under \$200,000	1,196,565	176,372,556	145,154,287	1,196,565	36,276,961	1,196,565	35,786,778	-490,183	*207	*4,454	1,196,565	35,791,233	
\$200,000 under \$500,000	145,454	205,195,138	177,077,667	145,454	54,052,985	145,454	51,820,236	-2,232,749	*251	*7,596	145,454	51,825,012	
\$500,000 under \$1,000,000	83,182	98,893,924	88,438,018	83,182	31,489,468	83,182	29,378,648	-2,110,820	*68	*7,596	83,182	29,386,234	
\$1,000,000 or more	-	250,781,681	225,735,393	-	87,382,373	-	76,361,664	-11,020,709	82	6,687	-	76,368,352	

Footnotes at end of table

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax						
	Number of returns	Amount	(13)	Number of returns	Amount	(15)	Number of returns	Amount	(17)	Amount	(18)	Number of returns	Amount	As a percentage of		Average income tax (dollars)
														Modified taxable income	Adjusted gross income	
Returns with regular tax computation only																
Total.....	14,999,912	8,528,942		88,094,725	459,139,959		271,352	822,125		459,965,162	18.9	12.5		4,909		
Under \$5,000	44,414	1,288		3,544,905	298,022		*1,233	*189		298,211	15.0	2.9		84		
\$5,000 under \$10,000	1,148,083	83,825		6,159,068	1,993,155		*1,395	*817		1,993,973	14.4	3.8		301		
\$10,000 under \$15,000	1,742,956	464,510		7,993,488	6,141,952		*10	*1		6,141,953	13.9	5.0		637		
\$15,000 under \$20,000	2,986,779	1,786,110		8,255,536	10,611,100		*1,053	*404		10,611,606	12.9	5.7		989		
\$20,000 under \$25,000	2,534,691	1,596,866		8,505,774	15,037,398		*1,254	*1,665		15,039,063	13.6	7.1		1,594		
\$25,000 under \$30,000	1,140,860	450,927		7,903,863	18,797,629		1,831	2,740		18,800,368	14.7	8.6		2,364		
\$30,000 under \$40,000	1,056,632	474,357		12,460,278	42,348,780		2,971	2,885		42,351,665	15.5	9.8		3,394		
\$40,000 under \$50,000	940,287	410,912		9,492,587	46,239,867		7,964	11,028		46,250,895	16.3	10.9		4,866		
\$50,000 under \$75,000	1,865,077	927,415		14,203,643	103,586,840		46,589	54,251		103,641,527	17.2	12.0		7,293		
\$75,000 under \$100,000	815,709	537,464		5,574,140	69,441,490		55,076	77,464		69,518,975	19.9	14.5		12,469		
\$100,000 under \$200,000	588,749	594,901		3,410,182	73,958,028		118,335	316,990		74,276,134	23.0	17.4		21,769		
\$200,000 under \$500,000	105,186	494,351		495,821	35,516,811		31,129	247,183		35,764,046	29.9	25.3		72,029		
\$500,000 under \$1,000,000	20,385	253,732		68,008	14,118,444		1,995	47,082		14,165,614	35.0	31.0		208,110		
\$1,000,000 or more	10,105	452,284		27,432	21,050,442		518	59,425		21,111,131	37.7	33.7		768,824		
Returns with Form 8615 tax computation																
Total.....	57,593	4,833		364,783	601,988		11,922	10,645		612,633	28.6	25.0		1,679		
Under \$5,000	43,779	934		287,648	128,685		*4,923	*268		128,954	23.6	17.8		448		
\$5,000 under \$10,000	*6,523	*278		38,647	65,828		*3,693	*1,285		67,113	26.6	24.6		1,737		
\$10,000 under \$15,000	*1,207	*223		15,977	54,889		*1,231	*1,299		56,188	29.7	27.5		3,517		
\$15,000 under \$20,000	*1,207	*75		*9,238	*45,912		-	-		*45,912	*30.3	*27.9		*4,970		
\$20,000 under \$25,000	*1,207	*233		*3,669	*19,939		-	-		*19,939	*27.2	*24.1		*5,434		
\$25,000 under \$30,000	-	-		*1,112	*10,118		-	-		*10,118	*35.1	*34.2		*9,099		
\$30,000 under \$40,000	*1,235	*142		*3,578	*26,116		*1,235	*2,156		*28,272	*24.2	*23.7		*7,902		
\$40,000 under \$50,000	*1,112	*175		*1,112	*16,711		-	-		*16,711	*35.6	*33.1		*15,028		
\$50,000 under \$75,000	*1,112	*1,798		*1,112	*19,010		-	-		*19,010	*30.6	*29.6		*17,095		
\$75,000 under \$100,000	-	-		*1,025	*27,947		-	-		*27,947	*33.4	*32.7		*27,265		
\$100,000 under \$200,000	*161	*144		*521	*20,899		*161	*249		*21,147	*28.7	*26.8		*40,589		
\$200,000 under \$500,000	-	-		*1,027	*68,161		*667	*5,311		*73,472	*31.8	*27.0		*71,540		
\$500,000 under \$1,000,000	-	-		-	-		-	-		-	-	-		-		
\$1,000,000 or more	51	832		118	97,773		*12	*77		97,850	34.6	32.9		829,237		
Returns with Schedule D tax computation																
Total.....	787,271	2,769,156		2,433,941	195,661,645		185,593	1,768,087		197,438,129	30.0	26.1		81,098		
Under \$5,000	-	-		-	-		-	-		-	-	-		-		
\$5,000 under \$10,000	-	-		-	-		-	-		-	-	-		-		
\$10,000 under \$15,000	-	-		-	-		-	-		-	-	-		-		
\$15,000 under \$20,000	-	-		-	-		-	-		-	-	-		-		
\$20,000 under \$25,000	-	-		-	-		-	-		-	-	-		-		
\$25,000 under \$30,000	-	-		-	-		-	-		-	-	-		-		
\$30,000 under \$40,000	-	-		-	-		-	-		-	-	-		-		
\$40,000 under \$50,000	-	-		-	-		-	-		-	-	-		-		
\$50,000 under \$75,000	18,301	5,552		88,385	1,243,681		*98	*43		1,243,725	23.0	20.0		14,067		
\$75,000 under \$100,000	44,653	45,520		221,303	3,765,217		3,804	6,355		3,771,572	23.7	19.8		17,037		
\$100,000 under \$200,000	351,067	398,812		1,196,337	35,392,420		42,279	136,409		35,528,910	24.5	20.1		29,692		
\$200,000 under \$500,000	252,583	617,011		699,340	51,208,001		103,689	609,563		51,817,681	29.3	25.3		74,071		
\$500,000 under \$1,000,000	72,750	445,847		145,418	28,940,387		23,532	402,694		29,346,024	33.2	29.7		201,755		
\$1,000,000 or more	47,917	1,256,414		83,158	75,111,938		12,190	613,024		75,730,217	33.5	30.2		910,416		

* Estimate should be used with caution due to the small number of sample returns on which it is based

¹ See section 4 for the definition of modified taxable income

NOTE: Detail may not add to totals because of rounding

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Total income tax as a percentage of adjusted gross income									
Size of adjusted gross income	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns									
Total.....	90,929,350	4,341,870,603	658,244,750	14,659,328	218,003,026	6,321,574	10,266,035	231,098,829	14,206,680
Under \$5,000.....	3,841,691	3,256,448	550,510	2,690,589	8,325,576	118,464	312,234	516,253	31,200
\$5,000 under \$10,000.....	6,206,441	49,211,135	2,070,799	4,369,886	34,948,392	1,000,789	988,029	7,281,241	419,052
\$10,000 under \$15,000.....	8,012,441	100,764,891	6,200,239	1,765,811	22,581,574	527,403	3,091,276	35,861,357	2,207,246
\$15,000 under \$20,000.....	8,264,862	144,696,669	10,658,543	2,153,747	37,728,621	1,134,827	636,609	11,517,105	671,774
\$20,000 under \$25,000.....	8,509,932	191,153,981	15,063,847	1,557,058	34,689,144	945,472	1,708,690	38,082,163	2,321,093
\$25,000 under \$30,000.....	7,906,995	216,946,331	18,810,892	958,121	25,906,612	842,667	1,059,217	29,012,646	1,782,156
\$30,000 under \$40,000.....	12,464,055	433,449,450	42,380,166	681,594	23,176,566	779,502	1,308,363	44,872,059	2,767,603
\$40,000 under \$50,000.....	9,496,620	424,919,768	46,269,147	260,677	11,541,907	396,391	577,090	25,625,365	1,614,426
\$50,000 under \$75,000.....	14,296,676	870,277,456	104,909,151	158,869	9,193,392	302,645	498,698	29,553,184	1,846,335
\$75,000 under \$100,000.....	5,797,393	498,012,263	73,320,894	30,677	2,641,710	77,119	66,922	5,636,705	358,516
\$100,000 under \$200,000.....	4,609,880	603,353,851	109,837,768	24,121	3,252,110	91,708	16,923	1,999,794	118,852
\$200,000 or more.....	1,522,363	805,828,361	228,172,793	8,179	4,017,424	104,588	1,984	1,140,956	68,425
Joint returns									
Total.....	41,600,162	2,984,465,527	474,597,582	4,888,215	120,114,230	3,608,401	4,186,048	142,913,798	8,820,460
Under \$5,000.....	3,578	-5,135,361	102,558	-	-	-	-	-	-
\$5,000 under \$10,000.....	4,416	27,428	3,660	*3,117	*20,212	*16	-	-	-
\$10,000 under \$15,000.....	812,364	11,254,553	154,731	811,036	11,238,590	152,775	*1,231	*14,830	*923
\$15,000 under \$20,000.....	1,808,526	31,824,096	1,189,853	1,513,596	26,256,138	864,583	292,424	5,522,544	307,412
\$20,000 under \$25,000.....	2,449,302	55,160,432	2,831,151	882,624	19,786,908	526,117	1,124,388	24,940,408	1,523,220
\$25,000 under \$30,000.....	2,933,856	80,690,390	5,153,632	749,328	20,347,912	650,028	696,305	19,165,454	1,177,266
\$30,000 under \$40,000.....	6,044,690	212,016,252	16,982,078	544,748	18,489,049	630,536	1,020,714	35,176,850	2,169,868
\$40,000 under \$50,000.....	5,865,872	263,620,253	24,168,762	212,343	9,417,829	326,881	505,596	22,521,817	1,420,976
\$50,000 under \$75,000.....	11,301,661	692,574,912	76,750,592	124,990	7,221,679	248,396	465,498	27,627,103	1,726,603
\$75,000 under \$100,000.....	5,030,019	432,144,733	61,031,362	20,510	1,771,739	53,705	62,926	5,304,890	337,539
\$100,000 under \$200,000.....	4,021,864	526,408,969	93,380,881	19,779	2,671,924	79,835	15,425	1,790,768	106,677
\$200,000 or more.....	1,324,016	683,878,870	192,848,321	6,144	2,892,250	76,529	1,541	849,136	49,997
Single returns									
Total.....	40,106,817	1,023,399,793	142,865,060	7,914,874	59,990,634	1,659,730	4,734,403	55,634,793	3,391,045
Under \$5,000.....	3,831,568	10,030,807	436,917	2,685,926	8,314,950	118,455	311,927	514,892	31,117
\$5,000 under \$10,000.....	5,990,155	47,369,506	1,994,088	4,218,053	33,680,842	966,681	938,713	6,830,266	393,986
\$10,000 under \$15,000.....	6,618,368	82,189,734	5,684,911	6,556,575	7,590,305	276,547	2,958,237	34,217,927	2,104,490
\$15,000 under \$20,000.....	5,439,273	94,657,847	8,507,940	158,132	2,693,135	78,919	166,091	2,827,026	174,224
\$20,000 under \$25,000.....	4,365,931	97,923,878	9,943,268	66,790	1,473,565	43,057	131,246	2,905,693	176,120
\$25,000 under \$30,000.....	3,530,573	96,712,690	10,430,497	42,193	1,137,537	39,086	84,756	2,292,316	137,613
\$30,000 under \$40,000.....	4,461,423	153,664,556	18,998,539	40,062	1,434,337	41,086	91,421	3,116,586	190,290
\$40,000 under \$50,000.....	2,546,337	113,089,860	16,786,067	17,290	773,612	22,650	25,295	1,119,666	71,093
\$50,000 under \$75,000.....	2,102,338	124,832,152	20,933,653	15,179	913,708	23,184	22,465	1,260,617	79,094
\$75,000 under \$100,000.....	601,911	51,576,233	9,841,665	9,670	824,231	22,070	2,614	213,443	12,828
\$100,000 under \$200,000.....	463,595	60,541,258	13,062,231	3,894	518,336	10,416	1,296	183,698	10,638
\$200,000 or more.....	155,345	90,811,271	26,245,283	1,112	636,078	17,578	343	152,662	9,551

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns (10)	Adjusted gross income less deficit (11)	Total income tax (12)	Number of returns (13)	Adjusted gross income less deficit (14)	Total income tax (15)	Number of returns (16)	Adjusted gross income less deficit (17)	Total income tax (18)
All returns									
Total.....	25,570,817	814,079,561	70,914,362	17,344,114	683,044,583	74,586,796	10,306,680	624,906,540	84,326,537
Under \$5,000	333,193	650,935	55,485	210,886	545,078	60,425	142,407	484,992	61,794
\$5,000 under \$10,000	690,402	5,861,233	470,392	29,538	213,454	23,051	88,517	626,848	83,686
\$10,000 under \$15,000.....	2,951,352	39,660,723	3,137,814	158,941	2,111,990	223,914	29,007	343,859	46,672
\$15,000 under \$20,000	4,993,600	86,364,983	7,854,295	440,237	8,366,077	866,375	30,176	533,866	70,819
\$20,000 under \$25,000	1,513,653	34,490,528	2,856,744	3,691,685	83,001,701	8,811,022	35,988	827,377	107,800
\$25,000 under \$30,000	2,637,225	72,824,990	6,073,537	3,142,720	86,095,725	9,688,969	101,504	2,877,673	379,824
\$30,000 under \$40,000	5,203,157	180,679,731	15,791,035	2,243,752	78,597,707	8,482,698	2,629,791	90,912,690	12,187,940
\$40,000 under \$50,000	3,312,028	148,119,043	13,047,094	2,848,400	127,998,538	13,828,033	833,325	37,416,988	5,052,704
\$50,000 under \$75,000	3,516,052	206,706,063	18,234,992	3,792,052	224,245,753	24,636,434	3,811,946	242,274,207	32,336,525
\$75,000 under \$100,000	367,701	30,574,662	2,692,731	674,854	56,705,459	6,281,163	1,909,139	162,635,783	22,139,881
\$100,000 under \$200,000	46,443	5,553,206	477,942	104,808	12,430,626	1,385,491	680,538	79,369,033	10,949,795
\$200,000 or more	6,011	2,593,464	222,302	6,244	2,732,475	299,221	14,341	6,603,223	909,097
Joint returns									
Total.....	12,308,309	545,338,624	47,436,340	7,335,930	411,365,116	44,826,211	5,683,678	443,077,376	59,821,933
Under \$5,000	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000	*44	*840	*61	*3	*32	*4	*17	*190	*27
\$20,000 under \$25,000	441,890	10,424,214	776,054	-	-	-	-	-	-
\$25,000 under \$30,000	1,486,738	41,136,591	3,317,743	-	-	-	-	-	-
\$30,000 under \$40,000	3,751,449	130,908,111	11,358,806	727,376	27,427,939	2,819,015	*161	*6,080	*876
\$40,000 under \$50,000	2,863,653	128,306,569	11,292,234	2,281,627	103,249,521	11,108,699	*1,076	*52,042	*6,290
\$50,000 under \$75,000	3,362,107	197,951,808	17,477,435	3,563,558	211,357,440	23,215,251	3,178,094	205,431,690	27,328,379
\$75,000 under \$100,000	355,131	29,488,313	2,601,112	656,598	55,169,903	6,108,996	1,837,570	156,444,329	21,276,844
\$100,000 under \$200,000	42,045	4,974,974	427,699	101,123	11,916,397	1,327,478	654,553	76,199,458	10,525,713
\$200,000 or more	5,254	2,147,204	185,197	5,645	2,243,884	246,770	12,199	4,943,396	683,780
Single returns									
Total.....	10,288,668	178,277,214	15,621,383	8,537,514	218,296,634	23,974,005	3,842,305	143,695,009	19,395,827
Under \$5,000	333,193	650,935	55,485	210,886	545,078	60,425	142,407	484,992	61,794
\$5,000 under \$10,000	679,672	5,770,280	482,434	29,538	213,454	23,051	88,517	626,848	83,686
\$10,000 under \$15,000	2,811,434	37,873,286	2,994,122	147,154	1,960,069	206,920	28,990	343,669	46,645
\$15,000 under \$20,000	4,737,801	81,967,129	7,475,096	355,727	6,781,383	702,589	13,491	247,731	34,455
\$20,000 under \$25,000	621,438	13,741,857	1,241,280	3,517,373	79,144,699	8,388,560	26,616	603,709	78,270
\$25,000 under \$30,000	435,740	11,951,681	1,070,557	2,957,381	81,052,813	9,138,639	*6,888	*182,040	*23,785
\$30,000 under \$40,000	481,677	16,557,815	1,481,510	1,024,109	33,482,211	3,768,787	2,510,237	86,861,544	11,633,192
\$40,000 under \$50,000	134,567	5,854,831	511,023	190,393	8,237,767	921,921	628,342	28,010,350	3,826,258
\$50,000 under \$75,000	41,559	2,429,464	207,225	92,517	5,271,699	583,632	340,796	19,663,252	2,701,649
\$75,000 under \$100,000	7,180	649,946	51,725	8,900	740,630	84,096	34,281	2,925,428	401,636
\$100,000 under \$200,000	3,802	496,042	43,278	2,972	436,607	49,155	19,728	2,380,926	319,026
\$200,000 or more	606	333,949	27,649	564	430,224	46,232	2,011	1,364,521	185,430

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Total income tax as a percentage of adjusted gross income--continued									
Size of adjusted gross income	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns (19)	Adjusted gross income less deficit (20)	Total income tax (21)	Number of returns (22)	Adjusted gross income less deficit (23)	Total income tax (24)	Number of returns (25)	Adjusted gross income less deficit (26)	Total income tax (27)
All returns									
Total.....	5,180,170	388,468,799	62,085,248	6,538,290	770,076,270	155,424,714	730,301	313,956,993	86,194,477
Under \$5,000	20,733	48,035	7,689	107,051	344,553	72,275	18,499	73,472	19,747
\$5,000 under \$10,000	*1,231	*8,692	*1,326	21,967	150,784	34,826	*6,899	*46,537	*12,271
\$10,000 under \$15,000	-	-	-	*3,693	*46,996	*10,318	*7,361	*94,140	*24,397
\$15,000 under \$20,000	-	-	-	*2,384	*38,821	*8,368	*2,462	*44,111	*12,433
\$20,000 under \$25,000	*307	*6,945	*1,072	*1,231	*29,085	*7,224	*3	*77	*22
\$25,000 under \$30,000	*5,569	*157,592	*24,787	*1,498	*40,754	*8,513	*8	*216	*61
\$30,000 under \$40,000	381,881	14,638,543	2,262,950	14,089	526,871	95,020	*1,234	*38,578	*10,549
\$40,000 under \$50,000	1,158,740	50,429,463	8,122,698	504,114	23,687,516	4,177,181	*1,025	*45,734	*11,545
\$50,000 under \$75,000	1,229,378	80,063,746	12,665,874	1,287,269	78,095,414	14,832,121	*1,133	*65,568	*19,366
\$75,000 under \$100,000	1,460,646	126,449,681	20,237,736	1,282,326	112,882,400	21,397,346	*3,970	*388,164	*102,467
\$100,000 under \$200,000	902,011	108,969,800	17,524,034	2,749,216	377,791,584	75,531,114	82,441	13,413,953	3,540,085
\$200,000 or more	19,675	7,696,301	1,237,082	563,452	176,441,491	39,250,408	605,265	299,786,443	82,441,533
Joint returns									
Total.....	2,863,587	273,336,308	43,663,539	3,560,965	545,452,642	110,366,770	521,885	254,543,774	69,934,184
Under \$5,000	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000	-	-	-	*3	*31	*7	-	-	-
\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000	-	-	-	*1,153	*18,988	*4,668	-	-	-
\$20,000 under \$25,000	*307	*6,945	*1,072	*1,457	*39,662	*8,274	*3	*77	*22
\$25,000 under \$30,000	-	-	-	*50	*1,625	*343	*8	*216	*61
\$30,000 under \$40,000	*3	*102	*17	*1,132	*53,225	*9,150	*3	*90	*23
\$40,000 under \$50,000	*346	*14,985	*2,435	1,497	87,506	16,505	-	-	-
\$50,000 under \$75,000	604,638	42,817,602	6,703,454	1,497	65,349,006	11,682,285	*21	*1,243	*356
\$75,000 under \$100,000	1,368,603	118,603,477	18,964,983	728,539	321,078,151	63,308,670	*24	*2,267	*632
\$100,000 under \$200,000	871,736	105,419,082	16,950,506	2,304,266	158,824,448	35,336,867	11,344	2,092,393	538,717
\$200,000 or more	17,954	6,474,114	1,041,071	522,868	158,824,448	35,336,867	510,481	252,447,488	69,394,373
Single returns									
Total.....	1,988,308	95,963,862	15,349,696	2,562,652	188,346,033	37,821,609	172,313	45,926,983	12,548,437
Under \$5,000	20,733	48,035	7,689	107,051	344,553	72,275	18,499	73,472	19,747
\$5,000 under \$10,000	*1,231	*8,692	*1,326	18,856	125,819	28,884	*6,899	*46,537	*12,271
\$10,000 under \$15,000	-	-	-	*3,693	*46,996	*10,318	*7,361	*94,140	*24,397
\$15,000 under \$20,000	-	-	-	*1,231	*19,833	*3,700	*2,462	*44,111	*12,433
\$20,000 under \$25,000	-	-	-	*1,231	*29,085	*7,224	-	-	-
\$25,000 under \$30,000	*2,462	*65,642	*10,459	*42	*1,092	*239	-	-	-
\$30,000 under \$40,000	307,831	12,001,910	1,839,183	*4,847	*171,367	*33,690	*1,231	*38,488	*10,526
\$40,000 under \$50,000	1,121,302	48,768,141	7,859,592	427,001	20,228,812	3,545,009	*1,025	*45,734	*11,545
\$50,000 under \$75,000	442,091	25,908,622	4,145,846	1,146,599	69,319,178	13,173,368	*1,112	*64,325	*19,010
\$75,000 under \$100,000	74,316	6,340,699	1,032,550	463,912	39,795,054	8,208,209	-	-	-
\$100,000 under \$200,000	16,977	2,022,013	325,266	356,667	45,093,647	9,802,960	57,631	9,315,346	2,466,313
\$200,000 or more	1,365	800,108	127,785	31,521	13,170,596	2,935,734	76,093	36,204,831	9,972,194

Footnotes at end of table

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns (28)	Adjusted gross income less deficit (29)	Total income tax (30)	Number of returns (31)	Adjusted gross income less deficit (32)	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)
All returns									
Total.....	326,925	305,250,934	103,625,566	1,981	635,459	375,096	4,709	-7,690,391	103,699
Under \$5,000.....	*1,231	*4,517	*1,969	*317	*322	*227	4,551	-7,737,285	121,235
\$5,000 under \$10,000.....	*9,907	*73,457	*24,835	*54	*429	*240	*11	*67	*331
\$10,000 under \$15,000.....	*4,958	*63,791	*21,616	*37	*388	*231	*6	*74	*628
\$15,000 under \$20,000.....	*5,603	*102,304	*38,809	*41	*728	*465	*3	*54	*378
\$20,000 under \$25,000.....	*1,231	*25,104	*8,637	†	†	†	†	†	†
\$25,000 under \$30,000.....	*1,125	*29,933	*10,248	*7	*190	*131	-	-	-
\$30,000 under \$40,000.....	*175	*5,996	*2,328	†	†	†	†	†	†
\$40,000 under \$50,000.....	*1,195	*54,062	*17,848	*17	*763	*530	*8	*389	*697
\$50,000 under \$75,000.....	1,248	78,211	33,215	*25	*1,478	*930	*8	*440	*714
\$75,000 under \$100,000.....	1,144	96,416	31,510	*6	*562	*454	*8	*721	*1,971
\$100,000 under \$200,000.....	2,794	472,923	161,181	573	99,330	55,356	*12	*1,490	*2,209
\$200,000 or more.....	296,316	304,244,220	103,273,369	839	529,641	315,426	57	42,722	51,342
Joint returns									
Total.....	246,375	252,880,141	85,636,844	1,446	532,307	317,458	3,724	-5,088,790	164,423
Under \$5,000.....	-	-	-	*9	*32	*24	3,569	-5,135,394	102,535
\$5,000 under \$10,000.....	*1,231	*6,689	*3,066	*54	*429	*240	*11	*67	*331
\$10,000 under \$15,000.....	*34	*449	*144	*37	*388	*231	*6	*74	*628
\$15,000 under \$20,000.....	*1,265	*24,805	*12,286	*41	*728	*465	*3	*54	*378
\$20,000 under \$25,000.....	-	-	-	†	†	†	†	†	†
\$25,000 under \$30,000.....	*13	*364	*130	*7	*190	*131	-	-	-
\$30,000 under \$40,000.....	*175	*5,996	*2,328	†	†	†	†	†	†
\$40,000 under \$50,000.....	*83	*3,547	*1,137	*7	*329	*264	*8	*389	*697
\$50,000 under \$75,000.....	*1,231	*77,162	*32,746	†	†	†	†	†	†
\$75,000 under \$100,000.....	*109	*9,984	*3,278	†	†	†	†	†	†
\$100,000 under \$200,000.....	1,006	165,002	58,021	573	99,330	55,356	*12	*1,490	*2,209
\$200,000 or more.....	241,229	252,586,142	85,523,708	646	428,288	259,146	56	42,521	50,884
Single returns									
Total.....	64,611	38,114,496	13,037,662	530	100,323	55,479	639	-946,189	10,185
Under \$5,000.....	-	-	-	†	†	†	†	†	†
\$5,000 under \$10,000.....	*8,676	*66,768	*21,769	-	-	-	-	-	-
\$10,000 under \$15,000.....	*4,923	*63,342	*21,473	-	-	-	-	-	-
\$15,000 under \$20,000.....	*4,338	*77,499	*26,523	-	-	-	-	-	-
\$20,000 under \$25,000.....	*1,231	*25,104	*8,637	*7	*167	*120	-	-	-
\$25,000 under \$30,000.....	*1,112	*29,569	*10,118	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	*8	*298	*275	-	-	-
\$40,000 under \$50,000.....	*1,112	*50,515	*16,711	*10	*434	*265	-	-	-
\$50,000 under \$75,000.....	*17	*1,049	*469	*4	*240	*177	-	-	-
\$75,000 under \$100,000.....	*1,035	*86,432	*28,232	*4	*371	*319	-	-	-
\$100,000 under \$200,000.....	627	94,643	35,179	-	-	-	-	-	-
\$200,000 or more.....	41,539	37,619,577	12,868,552	†	†	†	†	†	†

* Estimate should be used with caution due to the small number of sample returns on which it is based

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns	Tax credits										Minimum tax credit	
		Total		Child care credit		Credit for the elderly or disabled		Earned income credit used to offset income tax before credits		Amount			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
All returns, total.....	120,351,208	15,851,420	11,303,708	5,974,146	2,531,383	168,012	31,836	8,194,823	3,562,894	117,414	669,545		
No adjusted gross income	909,440	83	8	-	-	-	-	-	-	*53	*5		
\$1 under \$5,000	14,872,357	88,179	2,221	-	-	*1,231	*399	-	-	*4,338	*85		
\$5,000 under \$10,000	13,601,747	1,159,574	84,470	*4,663	*1,688	50,875	6,603	1,048,587	72,412	-	-		
\$10,000 under \$15,000	13,221,745	1,745,761	465,134	229,758	59,440	58,584	13,152	1,471,765	385,847	*3	*1		
\$15,000 under \$20,000	11,610,325	2,987,986	1,786,185	550,639	225,118	49,877	9,539	2,671,384	1,534,887	*8	*7		
\$20,000 under \$25,000	9,725,580	2,535,898	1,597,099	473,905	208,485	*7,446	*2,144	2,351,041	1,352,375	*120	*70		
\$25,000 under \$30,000	8,061,651	1,140,860	450,927	494,746	209,053	-	-	652,046	217,373	309	152		
\$30,000 under \$40,000	12,549,433	1,057,867	474,499	903,544	383,763	-	-	-	-	3,506	2,455		
\$40,000 under \$50,000	9,538,700	941,399	411,086	748,641	312,541	-	-	-	-	5,916	1,017		
\$50,000 under \$75,000	14,322,850	1,884,491	934,765	1,515,684	653,827	-	-	-	-	9,627	22,968		
\$75,000 under \$100,000	5,801,418	860,362	582,984	561,211	247,053	-	-	-	-	16,509	29,021		
\$100,000 under \$200,000	4,612,554	939,977	993,857	417,906	191,893	-	-	-	-	31,958	63,849		
\$200,000 under \$500,000	1,198,671	357,773	1,111,362	64,000	32,974	-	-	-	-	30,234	166,615		
\$500,000 under \$1,000,000	213,823	93,136	699,579	*9,450	*5,548	-	-	-	-	8,961	113,286		
\$1,000,000 or more	110,912	58,075	1,709,530	**	**	-	-	-	-	5,873	270,015		
Taxable returns, total.....	90,929,350	10,243,288	8,531,945	5,061,151	2,145,742	104,456	19,615	3,050,241	1,314,404	113,164	656,942		
No adjusted gross income	4,496	**	**	-	-	-	-	-	-	-	-		
\$1 under \$5,000	3,837,195	**86,951	**1,822	-	-	-	-	-	-	*4,338	*85		
\$5,000 under \$10,000	6,206,441	684,881	45,028	-	-	*8,812	*671	629,062	42,369	-	-		
\$10,000 under \$15,000	8,012,441	100,634	17,553	*6,215	*2,480	45,688	9,738	*2,462	*650	-	-		
\$15,000 under \$20,000	8,264,862	510,278	328,835	72,192	22,572	42,510	7,062	334,533	289,560	-	-		
\$20,000 under \$25,000	8,509,932	1,608,509	908,869	302,373	111,051	*7,446	*2,144	1,465,477	773,940	*51	*52		
\$25,000 under \$30,000	7,906,995	1,093,640	415,853	472,791	192,343	-	-	618,707	207,885	*11	*5		
\$30,000 under \$40,000	12,464,055	1,040,732	449,849	894,188	375,799	-	-	-	-	*417	*318		
\$40,000 under \$50,000	9,496,620	928,749	376,896	745,166	310,219	-	-	-	-	5,908	1,011		
\$50,000 under \$75,000	14,296,676	1,880,221	916,357	1,515,675	653,823	-	-	-	-	9,082	22,029		
\$75,000 under \$100,000	5,797,393	860,121	579,887	561,199	247,043	-	-	-	-	16,489	28,955		
\$100,000 under \$200,000	4,609,880	939,794	990,943	417,906	191,893	-	-	-	-	31,908	63,583		
\$200,000 under \$500,000	1,197,891	357,614	1,103,688	63,998	32,974	-	-	-	-	30,149	163,105		
\$500,000 under \$1,000,000	213,660	93,109	695,830	*9,449	*5,547	-	-	-	-	8,948	111,472		
\$1,000,000 or more	110,811	58,056	1,700,535	**	**	-	-	-	-	5,863	266,327		
Nontaxable returns, total.....	29,421,858	5,608,132	2,771,763	912,994	385,640	63,557	12,221	5,144,582	2,248,490	4,249	12,603		

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits—continued															Income tax after credits		Alternative minimum tax	
	Foreign tax credit		General business credit		Empowerment zone emp credit		Nonconventional source fuel credit		Other tax credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount									
All returns, total.....	2,105,799	3,538,835	297,511	742,891	460	10,810	28,623	52,763	37,729	67,955	90,906,919	655,420,460	477,898	2,812,746					
No adjusted gross income	*12	*1	*10	*2	-	-	*7	*1	-	-	-	1,237	198	3,266	120,386				
\$1 under \$5,000	81,379	1,673	*1,231	*64	-	-	-	-	-	-	3,834,023	428,867	6,219	1,043					
\$5,000 under \$10,000	47,870	2,120	*7,505	*1,501	-	-	*1,043	*47	*97	*9	6,203,266	2,068,103	5,156	2,680					
\$10,000 under \$15,000	42,919	4,062	*4,005	*1,872	-	-	-	-	*2,484	*761	8,012,334	6,197,906	1,338	2,333					
\$15,000 under \$20,000	83,728	11,339	5,959	3,397	-	-	*1,247	*23	-	-	8,264,773	10,657,012	*1,142	*1,429					
\$20,000 under \$25,000	61,995	10,708	14,823	13,592	-	-	*1,112	*930	*1,235	*945	8,509,878	15,061,512	*1,306	*2,309					
\$25,000 under \$30,000	92,552	8,016	4,335	6,188	-	-	*1,235	*1	*277	*257	7,906,874	18,807,896	1,853	2,996					
\$30,000 under \$40,000	126,048	42,268	16,567	27,081	-	-	*5,391	*1,897	*3,467	*1,910	12,463,856	42,374,895	4,267	5,271					
\$40,000 under \$50,000	165,212	45,278	19,210	22,464	-	-	*1,146	*4,486	-	-	9,493,699	46,256,578	10,309	12,565					
\$50,000 under \$75,000	310,813	150,021	52,114	81,067	-	-	*1,184	*434	12,952	11,819	14,293,147	104,849,532	47,512	59,182					
\$75,000 under \$100,000	253,461	166,702	51,575	120,005	*162	*424	*1,415	*332	*9,481	*8,565	5,796,468	73,234,654	58,951	86,219					
\$100,000 under \$200,000	458,091	564,328	70,987	158,184	*7	*22	8,270	6,774	-	-	4,607,040	109,371,347	161,683	465,223					
\$200,000 under \$500,000	256,633	804,011	30,491	95,094	*43	*21	3,666	5,790	4,611	6,858	1,196,188	86,792,974	136,415	893,742					
\$500,000 under \$1,000,000	75,395	494,454	10,471	68,764	*102	*5,812	1,417	3,309	*3,126	*36,831	213,426	43,058,832	25,691	467,983					
\$1,000,000 or more	49,689	1,233,855	8,228	143,615	147	4,532	1,490	28,740	-	-	110,710	96,260,153	12,789	689,384					
Taxable returns, total.....	2,085,717	3,470,966	269,151	711,216	460	10,810	28,296	46,384	37,028	66,866	90,906,919	655,420,460	477,898	2,812,746					
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,386				
\$1 under \$5,000	*81,381	*1,673	*1,231	*64	-	-	-	-	-	-	1,237	198	3,266	120,386					
\$5,000 under \$10,000	47,115	1,929	*1,145	*13	-	-	-	-	-	-	3,834,023	428,867	6,219	1,043					
\$10,000 under \$15,000	42,457	3,729	*1,328	*195	-	-	*1,043	*47	-	-	6,203,266	2,068,103	5,156	2,680					
\$15,000 under \$20,000	79,760	8,023	*41	*27	-	-	-	-	*2,484	*761	8,012,334	6,197,906	1,338	2,333					
\$20,000 under \$25,000	59,631	7,562	9,885	6,382	-	-	*1,207	*19	-	-	8,264,773	10,657,012	*1,142	*1,429					
\$25,000 under \$30,000	91,908	6,713	*1,909	*1,570	-	-	*1,112	*930	*1,236	*945	8,509,878	15,061,512	*1,306	*2,309					
\$30,000 under \$40,000	121,757	35,148	14,312	21,924	-	-	*1,235	*1	-	-	7,906,874	18,807,896	1,853	2,996					
\$40,000 under \$50,000	160,038	22,647	16,347	17,720	-	-	*4,388	*112	*3,267	*1,424	12,463,856	42,374,895	4,267	5,271					
\$50,000 under \$75,000	308,768	135,821	51,320	78,972	-	-	*1,059	*346	12,833	11,600	9,493,699	46,256,578	10,309	12,565					
\$75,000 under \$100,000	253,246	163,707	51,562	119,979	-	-	*1,415	*332	*9,479	*8,559	5,796,468	73,234,654	58,951	86,219					
\$100,000 under \$200,000	458,030	562,595	70,915	157,276	*7	*22	8,267	6,771	-	-	4,607,040	109,371,347	161,683	465,223					
\$200,000 under \$500,000	256,563	800,247	30,465	94,819	*43	*21	3,662	5,778	4,605	6,744	1,196,188	86,792,974	136,415	893,742					
\$500,000 under \$1,000,000	75,382	492,559	10,466	68,723	*102	*5,812	1,417	3,309	*3,125	*36,831	213,426	43,058,832	25,691	467,983					
\$1,000,000 or more	49,679	1,228,612	8,225	143,553	147	4,532	1,490	28,740	-	-	110,710	96,260,153	12,789	689,384					
Nontaxable returns, total.....	20,082	67,869	28,359	31,675	-	-	2,327	6,379	701	1,089	-	-	-	-					

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax			All other taxes									
	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on lip income		Household employment tax		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
All returns, total.....	90,929,350	658,244,750	16,889,629	31,128,398	3,434,814	2,189,148	13,217,169	28,094,894	286,946	32,100	304,957	685,124	
No adjusted gross income	4,496	120,584	160,058	252,999	16,943	18,929	141,316	216,090	7	(Z)	6,068	15,033	
\$1 under \$5,000.....	3,837,195	429,926	1,038,570	429,349	46,325	8,685	957,152	417,498	41,013	2,262	3,122	756	
\$5,000 under \$10,000.....	6,206,441	2,070,799	1,723,295	1,355,979	97,410	21,678	1,556,329	1,329,302	65,622	3,775	1,742	11,114	
\$10,000 under \$15,000.....	8,012,441	6,200,239	1,451,491	1,543,250	179,770	48,026	1,198,149	1,471,093	50,974	10,131	12,193	13,840	
\$15,000 under \$20,000.....	8,264,862	10,658,543	1,288,410	1,657,791	212,746	50,585	1,044,085	1,578,937	27,976	8,188	5,530	16,845	
\$20,000 under \$25,000.....	8,509,932	15,063,847	1,099,280	1,517,862	241,702	72,021	836,538	1,441,209	17,668	2,218	4,477	1,541	
\$25,000 under \$30,000.....	7,906,995	18,810,892	1,041,338	1,554,161	249,506	112,985	797,409	1,408,080	10,981	1,074	6,591	31,645	
\$30,000 under \$40,000.....	12,464,055	42,380,166	1,787,984	2,645,768	461,024	221,834	1,352,870	2,413,167	16,834	256	6,790	5,833	
\$40,000 under \$50,000.....	9,496,620	46,269,147	1,530,552	2,580,573	444,359	198,092	1,107,706	2,376,805	20,074	477	5,976	4,639	
\$50,000 under \$75,000.....	14,296,676	104,909,151	2,526,163	4,986,177	820,770	515,922	1,743,310	4,419,380	29,600	2,711	34,348	47,548	
\$75,000 under \$100,000.....	5,797,393	73,320,894	1,233,015	3,260,850	373,662	407,539	850,987	2,777,373	2,562	690	29,548	72,191	
\$100,000 under \$200,000.....	4,609,880	109,837,768	1,379,755	5,149,566	248,086	390,283	1,088,064	4,572,373	3,634	317	88,446	184,504	
\$200,000 under \$500,000.....	1,197,891	87,686,891	478,098	2,709,617	37,603	99,344	415,155	2,493,509	-	-	62,117	115,268	
\$500,000 under \$1,000,000.....	213,660	43,529,845	95,956	735,398	3,378	12,098	82,236	639,822	-	-	21,275	62,348	
\$1,000,000 or more.....	110,811	96,956,057	55,664	749,057	1,530	11,127	45,863	540,254	-	-	16,736	92,018	
Taxable returns, total.....	90,929,350	658,244,750	12,733,872	27,052,098	3,072,852	2,086,428	9,526,535	24,221,020	163,355	22,781	280,700	577,313	
No adjusted gross income	4,496	120,584	1,563	12,739	78	365	1,367	9,491	-	-	225	1,853	
\$1 under \$5,000.....	3,837,195	429,926	65,072	16,499	4,927	583	54,399	15,729	2,462	39	-	-	
\$5,000 under \$10,000.....	6,206,441	2,070,799	370,819	284,391	33,048	6,308	308,079	276,594	17,703	1,392	8	14	
\$10,000 under \$15,000.....	8,012,441	6,200,239	685,449	691,344	81,030	29,206	554,796	647,297	27,838	7,946	9,322	6,774	
\$15,000 under \$20,000.....	8,264,862	10,658,543	756,285	917,599	128,898	30,719	596,665	875,657	24,869	7,645	1,272	407	
\$20,000 under \$25,000.....	8,509,932	15,063,847	826,730	1,068,277	197,673	57,852	614,454	1,008,746	6,798	235	4,220	890	
\$25,000 under \$30,000.....	7,906,995	18,810,892	994,288	1,427,686	243,642	109,197	754,920	1,315,442	10,981	1,074	3,455	1,596	
\$30,000 under \$40,000.....	12,464,055	42,380,166	1,757,165	2,560,172	455,723	219,765	1,327,505	2,390,149	16,834	256	6,427	5,375	
\$40,000 under \$50,000.....	9,496,620	46,269,147	1,518,889	2,528,570	443,194	197,567	1,097,387	2,327,997	20,074	477	5,433	1,972	
\$50,000 under \$75,000.....	14,296,676	104,909,151	2,516,883	4,954,628	820,432	514,920	1,735,698	4,393,968	29,600	2,711	32,959	42,413	
\$75,000 under \$100,000.....	5,797,393	73,320,894	1,232,366	3,259,324	373,648	407,473	850,413	2,776,438	2,562	690	29,479	71,667	
\$100,000 under \$200,000.....	4,609,880	109,837,768	1,379,068	5,140,675	248,075	390,135	1,087,881	4,571,373	3,633	317	87,927	176,763	
\$200,000 under \$500,000.....	1,197,891	87,686,891	477,793	2,706,727	37,582	99,140	414,952	2,492,461	-	-	62,011	113,630	
\$500,000 under \$1,000,000.....	213,660	43,529,845	95,887	734,939	3,374	12,093	82,186	639,560	-	-	21,248	62,197	
\$1,000,000 or more.....	110,811	96,956,057	55,615	748,528	1,527	11,105	45,833	540,117	-	-	16,715	91,760	
Nontaxable returns, total.....	-	-	4,155,757	4,076,300	361,961	102,720	3,690,634	3,873,874	123,590	9,319	24,257	87,811	

Footnotes at end of table

Table 3.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Total tax liability		Number of returns without tax liability	Total			Tax payments			Estimated tax payments	
						Number of returns	Amount	(43)	(44)	(45)	(46)	Number of returns	Amount
	(38)	(39)	Number of returns	Amount	(41)	(40)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	3,027,626	2,105,126	93,200,375	687,331,944	27,150,832	110,077,352	708,784,969	104,213,605	533,284,434	12,333,764	141,571,020		
No adjusted gross income.....	55,171	26,324	138,188	347,259	771,252	351,639	1,250,441	251,063	665,639	84,832	462,489		
\$1 under \$5,000.....	563,354	165,892	4,549,383	697,333	10,322,974	11,015,729	2,292,288	10,884,704	1,960,463	299,627	258,288		
\$5,000 under \$10,000.....	1,061,532	683,112	6,813,292	2,750,085	6,788,455	10,954,315	6,146,993	10,489,110	5,534,629	520,374	558,109		
\$10,000 under \$15,000.....	600,096	630,848	8,285,840	7,149,032	4,935,905	11,682,830	11,845,107	10,909,728	10,627,096	938,511	1,163,129		
\$15,000 under \$20,000.....	477,598	442,930	8,522,678	11,886,684	3,087,647	10,851,748	17,210,487	10,158,445	15,607,358	1,064,200	1,509,691		
\$20,000 under \$25,000.....	248,250	150,758	8,698,948	16,434,833	1,026,632	9,436,066	21,582,118	8,926,966	19,735,437	868,012	1,728,947		
\$25,000 under \$30,000.....	21,625	5,261	7,951,539	20,359,792	110,112	7,906,807	24,179,424	7,498,797	22,037,250	804,928	2,021,633		
\$30,000 under \$40,000.....	-	-	12,494,874	45,025,935	54,560	12,375,984	51,986,057	11,796,807	47,450,704	1,351,985	4,280,535		
\$40,000 under \$50,000.....	-	-	9,508,283	48,849,720	30,417	9,439,021	54,483,942	8,997,382	49,506,322	1,146,007	4,719,756		
\$50,000 under \$75,000.....	-	-	14,305,956	109,895,329	16,894	14,206,588	117,635,210	13,554,918	105,415,112	2,002,059	11,405,123		
\$75,000 under \$100,000.....	-	-	5,798,042	76,581,744	3,376	5,759,600	76,528,001	5,450,146	65,315,985	1,087,283	10,132,430		
\$100,000 under \$200,000.....	-	-	4,610,567	114,987,334	1,987	4,583,415	111,661,870	4,200,837	84,907,392	1,379,959	23,505,411		
\$200,000 under \$500,000.....	-	-	1,198,196	90,396,508	475	1,190,662	83,899,391	1,022,583	52,135,729	579,049	27,261,483		
\$500,000 under \$1,000,000.....	-	-	213,729	44,265,243	94	212,489	40,193,408	178,817	21,923,920	128,012	14,966,631		
\$1,000,000 or more.....	-	-	110,860	97,705,114	52	110,460	87,890,233	93,300	30,461,399	78,926	37,597,365		
Taxable returns, total.....	-	-	90,929,350	665,296,848	-	87,061,000	693,713,984	82,027,018	520,267,578	11,408,117	139,734,473		
No adjusted gross income.....	-	-	4,496	133,324	-	3,415	175,837	1,961	39,946	2,091	69,971		
\$1 under \$5,000.....	-	-	3,837,195	446,424	-	2,558,882	571,350	2,402,492	486,741	114,803	52,413		
\$5,000 under \$10,000.....	-	-	6,206,441	2,355,190	-	5,485,341	3,672,722	5,256,812	3,340,902	276,164	300,066		
\$10,000 under \$15,000.....	-	-	8,012,441	6,891,583	-	7,377,115	8,494,091	6,754,022	7,557,673	762,189	896,504		
\$15,000 under \$20,000.....	-	-	8,264,862	11,576,141	-	7,793,368	13,519,188	7,185,548	12,142,230	953,596	1,309,403		
\$20,000 under \$25,000.....	-	-	8,509,932	16,132,124	-	8,314,012	19,754,624	7,853,673	18,116,194	792,940	1,537,477		
\$25,000 under \$30,000.....	-	-	7,906,995	20,238,578	-	7,764,642	23,842,524	7,370,258	21,810,144	784,592	1,918,921		
\$30,000 under \$40,000.....	-	-	12,464,055	44,940,339	-	12,314,601	51,801,031	11,747,749	47,355,076	1,334,956	4,199,711		
\$40,000 under \$50,000.....	-	-	9,496,620	48,797,717	-	9,410,772	54,342,177	8,972,481	49,409,707	1,140,074	4,678,007		
\$50,000 under \$75,000.....	-	-	14,296,676	109,863,780	-	14,186,472	117,485,144	13,538,973	105,307,901	1,996,517	11,372,760		
\$75,000 under \$100,000.....	-	-	5,797,393	76,580,218	-	5,758,129	76,504,424	5,449,341	65,301,909	1,086,532	10,123,665		
\$100,000 under \$200,000.....	-	-	4,609,880	114,978,443	-	4,581,414	111,630,962	4,199,491	84,894,414	1,378,133	23,489,018		
\$200,000 under \$500,000.....	-	-	1,197,891	90,393,618	-	1,190,095	83,871,937	1,022,231	52,126,569	578,712	27,245,559		
\$500,000 under \$1,000,000.....	-	-	213,660	44,264,784	-	212,361	40,177,625	178,737	21,920,900	127,938	14,955,812		
\$1,000,000 or more.....	-	-	110,811	97,704,585	-	110,381	87,870,349	93,248	30,457,273	78,980	37,585,196		
Non-taxable returns, total.....	3,027,626	2,105,126	2,271,026	2,035,096	27,150,832	23,016,352	15,070,985	22,186,568	13,016,856	925,648	1,836,547		

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued										Earned income credit, refundable portion		Overpayment	
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Amount	Number of returns	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
All returns, total.....	1,422,648	32,447,235	1,178,757	1,313,451	513,815	108,650	87,976	60,178		15,379,722	(57)	23,157,238	86,492,206	128,984,442
No adjusted gross income.....	15,836	106,944	1,735	3,579	37,367	11,437	1,124	353		53,964		52,380	341,913	1,104,396
\$1 under \$5,000.....	107,492	68,450	*1,232	*1,187	28,352	3,459	*2,793	*440		3,347,169		2,260,834	11,267,346	4,298,526
\$5,000 under \$10,000.....	53,108	44,533	*110	*79	45,354	6,650	*11,594	*2,992		4,430,253		7,852,561	10,851,212	12,054,343
\$10,000 under \$15,000.....	38,078	47,264	*308	*105	38,487	7,364	*6,160	*149		3,742,773		8,606,900	10,381,722	14,613,216
\$15,000 under \$20,000.....	63,086	85,133	*101	*69	39,679	6,172	*4,911	*2,064		2,840,560		3,743,570	8,920,498	10,939,087
\$20,000 under \$25,000.....	60,528	106,570	*5,170	*429	45,721	9,719	*4,494	*1,016		906,564		622,836	7,465,380	7,552,125
\$25,000 under \$30,000.....	56,427	112,018	*70	*22	40,507	8,349	*1,235	*152		58,439		18,157	6,003,458	5,874,771
\$30,000 under \$40,000.....	99,941	238,989	2,355	1,096	42,417	12,057	*3,313	*2,677		-		-	8,924,764	10,867,776
\$40,000 under \$50,000.....	82,396	244,743	668	327	54,848	12,039	*2,332	*755		-		-	6,613,645	9,913,443
\$50,000 under \$75,000.....	191,563	726,219	199,216	67,639	87,469	14,794	17,682	6,322		-		-	9,472,361	17,532,023
\$75,000 under \$100,000.....	150,750	847,170	289,483	218,138	31,393	7,373	9,600	6,905		-		-	3,146,663	7,933,790
\$100,000 under \$200,000.....	265,525	2,643,328	494,325	595,676	16,384	4,744	15,617	5,319		-		-	2,435,855	10,279,049
\$200,000 under \$500,000.....	158,087	4,187,437	143,008	305,059	4,055	2,145	*6,084	*14,326		-		-	524,418	6,041,811
\$500,000 under \$1,000,000.....	42,680	3,231,137	25,753	64,136	968	796	**	**		-		-	90,697	2,711,263
\$1,000,000 or more.....	37,150	19,757,300	15,223	55,910	814	1,551	1,037	16,708		-		-	52,275	7,248,824
Taxable returns, total.....	1,322,464	32,269,716	1,174,877	1,307,595	364,048	75,651	80,655	58,970		15,379,722	(57)	23,157,238	86,492,206	128,984,442
No adjusted gross income.....	982	65,155	228	618	47	128	*8	*19		-		-	1,828	74,771
\$1 under \$5,000.....	85,497	31,815	-	-	*3,254	*232	*1,231	*148		-		-	2,124,016	401,511
\$5,000 under \$10,000.....	32,090	28,944	*50	*37	*2,026	*242	*7,150	*2,531		-		-	4,654,866	1,858,681
\$10,000 under \$15,000.....	27,918	37,572	*198	*75	17,453	2,119	*6,110	*148		-		-	5,724,798	2,781,759
\$15,000 under \$20,000.....	47,027	60,953	*100	*69	29,260	4,470	*4,911	*2,064		-		-	5,820,923	3,643,455
\$20,000 under \$25,000.....	51,955	93,021	*5,118	*317	37,134	6,612	*4,487	*1,003		-		-	6,389,669	5,266,758
\$25,000 under \$30,000.....	53,952	105,102	*59	*11	40,234	8,194	*1,235	*152		-		-	5,875,203	5,598,144
\$30,000 under \$40,000.....	96,886	232,395	1,987	806	39,337	10,369	*3,303	*2,674		-		-	8,878,472	10,720,631
\$40,000 under \$50,000.....	82,018	241,453	658	300	54,702	11,975	*2,225	*735		-		-	6,589,520	9,791,340
\$50,000 under \$75,000.....	190,263	716,648	198,818	66,817	87,006	14,719	17,671	6,298		-		-	9,454,316	17,406,379
\$75,000 under \$100,000.....	150,690	846,444	289,466	218,128	31,392	7,373	9,598	6,905		-		-	3,145,244	7,911,246
\$100,000 under \$200,000.....	265,385	2,641,950	494,265	595,520	16,375	4,741	15,615	5,318		-		-	2,433,934	10,250,930
\$200,000 under \$500,000.....	158,014	4,185,169	142,972	304,991	4,051	2,141	*6,074	*14,268		-		-	523,900	6,016,567
\$500,000 under \$1,000,000.....	42,654	3,229,350	25,742	64,011	965	793	**	**		-		-	90,574	2,695,840
\$1,000,000 or more.....	37,135	19,753,746	15,217	55,894	811	1,543	1,037	16,708		-		-	52,200	7,229,416
Non-taxable returns, total.....	100,184	177,519	3,880	5,856	149,767	32,999	7,321	1,208		15,379,722	(57)	23,157,238	24,732,743	37,317,014

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income
(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment--continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 1997 estimated tax		Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)				
All returns, total.....	83,668,927	111,680,967	3,862,330	17,283,475	30,601,619	85,337,201	5,530,812	955,207
No adjusted gross income	309,989	883,083	39,168	221,313	86,345	151,653	25,683	2,819
\$1 under \$5,000	11,152,346	4,197,930	152,498	100,596	2,257,743	445,111	99,424	2,374
\$5,000 under \$10,000	10,683,909	11,889,712	227,806	164,631	1,984,142	819,289	267,058	10,441
\$10,000 under \$15,000	10,192,776	14,440,366	270,123	172,849	2,446,548	1,330,707	353,769	20,257
\$15,000 under \$20,000	8,717,196	10,743,724	301,799	195,364	2,601,903	1,901,357	420,564	23,957
\$20,000 under \$25,000	7,254,447	7,280,056	289,742	272,069	2,211,500	1,821,364	380,908	28,557
\$25,000 under \$30,000	5,827,735	5,629,080	244,947	245,692	2,050,422	2,064,940	350,683	26,002
\$30,000 under \$40,000	8,672,661	10,358,226	375,339	509,550	3,586,255	3,970,290	619,707	58,746
\$40,000 under \$50,000	6,394,757	9,515,835	304,609	397,609	2,906,184	4,342,489	604,827	62,712
\$50,000 under \$75,000	9,086,413	16,530,251	536,984	1,001,772	4,827,777	9,919,540	981,030	126,660
\$75,000 under \$100,000	2,912,181	7,186,578	305,008	747,211	2,641,723	8,077,423	543,940	89,890
\$100,000 under \$200,000	2,070,864	7,865,007	477,331	2,414,042	2,155,898	13,787,301	562,382	182,788
\$200,000 under \$500,000	334,681	3,033,094	239,753	3,008,717	665,351	12,711,933	248,518	173,005
\$500,000 under \$1,000,000	42,187	902,387	56,914	1,808,876	121,857	6,845,836	**72,319	**147,000
\$1,000,000 or more	16,786	1,225,639	40,309	6,023,185	57,970	17,147,967	--	--
Taxable returns, total.....	59,205,907	74,998,087	3,460,288	16,649,341	29,032,746	84,178,745	5,203,262	932,588
No adjusted gross income	1,245	32,911	700	41,861	2,664	32,705	712	447
\$1 under \$5,000	2,059,865	384,802	74,061	16,709	1,690,150	278,159	72,716	1,573
\$5,000 under \$10,000	4,571,042	1,795,481	118,281	63,200	1,550,238	547,047	155,523	5,874
\$10,000 under \$15,000	5,576,396	2,675,373	199,444	106,385	2,280,184	1,195,357	313,032	15,897
\$15,000 under \$20,000	5,649,075	3,502,094	249,263	141,361	2,438,287	1,721,312	363,677	20,724
\$20,000 under \$25,000	6,198,907	5,038,247	257,709	228,511	2,108,747	1,678,041	347,971	25,471
\$25,000 under \$30,000	5,703,805	5,375,970	238,105	222,174	2,029,281	2,020,621	332,255	24,467
\$30,000 under \$40,000	8,629,433	10,232,736	369,813	487,895	3,567,017	3,921,097	610,062	57,267
\$40,000 under \$50,000	6,371,375	9,398,101	303,684	393,239	2,898,341	4,309,312	600,743	61,876
\$50,000 under \$75,000	9,071,494	16,435,826	530,803	970,553	4,825,670	9,912,103	979,537	126,350
\$75,000 under \$100,000	2,911,000	7,165,110	304,705	746,137	2,641,647	8,076,924	543,925	89,884
\$100,000 under \$200,000	2,069,128	7,842,944	477,045	2,407,986	2,155,447	13,781,175	562,326	182,765
\$200,000 under \$500,000	334,309	3,015,103	239,536	3,001,464	665,264	12,711,244	248,479	172,997
\$500,000 under \$1,000,000	42,096	889,955	56,862	1,805,885	121,843	6,845,734	**72,305	**146,996
\$1,000,000 or more	16,736	1,213,433	40,275	6,015,983	57,964	17,147,913	--	--
Nontaxable returns, total.....	24,463,020	36,682,880	402,041	634,134	1,568,873	1,158,456	327,550	22,619

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

(Z) Less than \$500

NOTE: Detail may not add to total because of rounding.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates.....	96,513,834	4,439,649,963	3,090,039,998	1,641,919,403	666,574,904	376,195,348	656,404,184	14.8	21.2
15 percent (Form 8814).....	11,707	-88,300	6,596	6,596	992	992	591	(X)	9.0
15 percent.....	68,120,162	1,681,915,682	896,543,606	896,515,254	134,483,214	134,477,288	128,939,734	7.7	14.4
28 percent.....	23,176,321	1,521,756,825	1,131,057,018	349,440,875	215,085,990	97,843,445	213,823,248	14.1	18.9
28 percent (capital gains).....	488,911	103,986,942	86,225,481	57,563,960	22,015,182	16,117,909	21,843,301	21.0	25.3
31 percent.....	2,686,314	354,953,024	288,501,210	51,681,463	70,620,626	16,021,254	70,033,094	19.7	24.3
36 percent.....	1,041,032	249,214,248	212,291,149	45,197,596	59,706,194	16,271,135	58,963,983	23.7	27.8
39.6 percent.....	624,600	525,465,710	473,275,734	239,624,224	164,052,580	94,891,193	161,198,245	30.7	34.1
Form 8615.....	364,783	2,445,832	2,139,205	1,889,435	610,127	572,132	601,988	24.6	28.1
Joint returns and returns of surviving spouses									
All tax rates.....	42,957,026	3,018,488,943	2,140,588,467	1,068,824,684	479,175,340	259,885,811	472,834,528	15.7	22.1
15 percent (Form 8814).....	4,200	-156,468	2,521	2,521	380	380	348	(X)	13.8
15 percent.....	26,097,854	959,854,581	511,082,780	511,058,023	76,662,979	76,658,703	74,672,336	7.8	14.6
28 percent.....	13,630,671	1,088,593,174	795,086,305	248,463,737	151,563,308	69,569,846	150,513,409	13.8	18.9
28 percent (capital gains).....	286,351	73,642,664	61,281,486	40,927,608	15,666,381	11,459,730	15,547,788	21.1	25.4
31 percent.....	1,579,403	246,550,601	198,067,094	32,291,435	48,192,505	10,010,345	47,777,309	19.4	24.1
36 percent.....	819,756	204,700,595	173,906,082	36,150,312	48,559,752	13,014,112	47,981,254	23.4	27.6
39.6 percent.....	538,792	445,303,796	401,162,198	199,931,048	138,530,036	79,172,695	136,342,084	30.6	34.0
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Separate returns of married persons									
All tax rates.....	2,198,087	81,749,933	60,144,698	31,653,472	14,026,022	8,283,639	13,733,992	18.8	22.6
15 percent (Form 8814).....	-	-	-	-	-	-	-	(X)	(X)
15 percent.....	1,295,090	23,284,456	12,899,841	12,899,841	1,935,002	1,934,976	1,905,201	8.2	14.8
28 percent.....	748,164	29,029,642	22,101,674	7,100,911	4,238,401	1,988,255	4,224,882	14.6	19.1
28 percent (capital gains).....	9,261	2,089,862	1,663,866	1,340,345	441,768	375,297	430,076	20.6	25.8
31 percent.....	89,622	6,649,426	5,398,832	771,070	1,301,159	239,032	1,291,991	19.4	23.9
36 percent.....	39,610	5,025,492	4,209,516	896,627	1,177,340	322,786	1,149,478	22.9	27.3
39.6 percent.....	16,341	15,671,054	13,870,969	8,644,679	4,932,352	3,423,293	4,732,364	30.2	34.1
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Returns of heads of households									
All tax rates.....	10,656,685	309,769,489	168,757,917	120,714,694	29,900,942	21,262,331	28,467,869	8.5	15.7
15 percent (Form 8814).....	*7,407	*70,214	*4,039	*4,039	*607	*607	*239	0.3	5.9
15 percent.....	9,460,138	221,770,414	100,865,166	100,861,571	15,130,062	15,129,236	11,890,581	5.4	11.8
28 percent.....	1,085,854	64,228,691	47,412,913	12,501,262	8,737,127	3,500,353	8,654,014	13.5	18.3
28 percent (capital gains).....	8,238	1,802,734	1,575,085	1,162,267	406,720	325,435	403,381	22.4	25.6
31 percent.....	63,694	8,549,272	7,015,881	1,237,627	1,735,343	383,664	1,721,509	20.1	24.5
36 percent.....	20,871	4,891,572	4,211,890	1,009,516	1,205,045	363,426	1,174,988	24.0	27.9
39.6 percent.....	10,484	8,456,591	7,672,942	3,938,410	2,686,039	1,559,610	2,623,157	31.0	34.2
Form 8615.....	-	-	-	-	-	-	-	(X)	(X)
Returns of single persons									
All tax rates.....	40,702,035	1,029,641,588	720,548,916	420,726,553	143,472,601	86,763,665	142,387,795	13.8	19.8
15 percent (Form 8814).....	*101	*2,047	*36	*36	*5	*5	*4	(X)	11.1
15 percent.....	31,267,081	477,006,231	271,695,818	271,695,818	40,755,171	40,754,373	40,471,616	8.5	14.9
28 percent.....	7,711,633	339,905,317	266,456,125	81,374,964	50,547,155	22,784,990	50,430,943	14.8	18.9
28 percent (capital gains).....	185,062	26,451,682	21,705,044	14,133,740	5,500,313	3,957,447	5,462,055	20.6	25.2
31 percent.....	953,596	93,203,725	78,019,403	17,381,331	19,391,620	5,388,213	19,242,285	20.6	24.7
36 percent.....	160,796	34,596,588	29,963,661	7,141,141	8,764,057	2,570,811	8,658,263	25.0	28.9
39.6 percent.....	58,984	56,034,269	50,569,624	27,110,087	17,904,154	10,735,594	17,500,640	31.2	34.6
Form 8615.....	364,783	2,445,832	2,139,205	1,889,435	610,127	572,132	601,988	24.6	28.1

(X) Percentage not computed

** Data combined to prevent disclosure of information for specific taxpayers

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	96,513,834	3,089,667,208	3,080,039,988	658,574,804	178,538	117,281	17,852	86,480,443	1,846,862,358	276,998,354
Under \$2,000	1,297,522	511,996	513,119	81,957	1,414	978	147	1,295,056	474,281	71,142
\$2,000 under \$4,000	1,381,223	1,041,212	1,048,985	191,096	-	-	-	1,381,223	812,676	121,901
\$4,000 under \$6,000	1,841,786	2,142,923	2,153,968	342,525	*1,231	*592	*89	1,840,555	2,025,408	303,811
\$6,000 under \$8,000	2,708,278	4,283,500	4,284,044	650,262	*1,241	*592	*89	2,705,831	4,188,228	628,234
\$8,000 under \$10,000	3,279,844	8,635,974	8,637,941	1,308,655	*3,710	*2,054	*308	3,276,135	8,563,323	1,284,498
\$10,000 under \$12,000	3,438,735	13,740,210	13,740,913	2,066,940	*1,330	*865	*130	3,436,175	13,693,191	2,053,979
\$12,000 under \$14,000	3,886,509	18,418,004	18,418,368	2,776,060	*345	*166	*25	3,884,933	18,332,110	2,749,816
\$14,000 under \$16,000	4,515,126	25,700,069	25,701,028	3,863,139	*1,538	*670	*100	4,514,819	25,651,901	3,847,785
\$16,000 under \$18,000	4,427,739	32,061,961	32,064,934	4,824,118	*2,484	*2,415	*364	4,427,739	31,976,147	4,796,422
\$18,000 under \$20,000	4,129,358	36,986,796	36,987,120	5,557,164	*10	*1	-	4,128,127	36,927,758	5,539,164
\$20,000 under \$25,000	9,437,226	110,948,882	110,951,691	16,652,891	*4,861	*2,098	*314	9,435,601	110,872,033	16,630,805
\$25,000 under \$30,000	7,954,192	128,039,290	128,044,544	19,253,299	*6,091	*1,730	*260	7,952,294	127,702,123	19,155,318
\$30,000 under \$40,000	12,481,128	273,188,362	273,225,353	42,845,950	13,339	9,798	1,474	12,481,128	258,845,009	38,826,751
\$40,000 under \$50,000	9,506,924	284,066,359	284,102,427	46,663,357	8,379	6,559	985	9,505,812	252,987,549	37,948,132
\$50,000 under \$75,000	14,300,120	609,539,151	609,617,130	105,754,831	36,445	17,099	2,575	14,299,000	499,758,196	74,963,729
\$75,000 under \$100,000	5,797,564	365,077,448	365,134,394	73,816,834	21,339	18,190	2,737	5,796,539	220,205,475	33,030,821
\$100,000 under \$200,000	4,609,154	467,738,769	467,813,998	110,330,516	39,441	24,560	3,696	4,608,633	175,711,770	26,356,765
\$200,000 under \$500,000	1,197,120	296,724,135	296,763,844	87,893,139	27,544	21,957	3,308	1,196,603	45,679,878	6,851,982
\$500,000 under \$1,000,000	213,523	128,864,381	128,872,992	43,745,287	5,305	4,764	718	213,522	8,098,706	1,214,806
\$1,000,000 or more	110,762	281,957,786	281,963,207	97,956,884	2,488	2,193	330	110,720	4,156,598	623,490

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	27,911,145	577,648,853	181,741,147	2,434,568	188,058,235	47,058,681	4,361,948	137,808,181	42,868,848
Under \$2,000	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	*6,215	*5,773	*1,616	-	-	-	-	-	-
\$25,000 under \$30,000	159,104	312,568	87,519	-	-	-	-	-	-
\$30,000 under \$40,000	3,621,031	14,255,792	3,991,622	-	-	-	-	-	-
\$40,000 under \$50,000	2,969,240	31,061,413	8,697,196	-	-	-	-	-	-
\$50,000 under \$75,000	9,462,830	108,017,216	30,244,820	88,414	786,123	220,110	255,659	976,418	302,690
\$75,000 under \$100,000	5,675,521	135,431,338	37,920,775	221,372	2,768,110	775,060	482,915	6,531,718	2,024,833
\$100,000 under \$200,000	4,537,694	209,505,711	58,661,599	1,196,565	18,833,534	5,273,398	2,183,411	58,175,453	18,034,390
\$200,000 under \$500,000	1,167,426	62,419,020	17,477,326	699,570	29,734,223	8,325,585	1,123,876	56,291,619	17,450,402
\$500,000 under \$1,000,000	206,740	11,047,974	3,093,433	145,454	19,914,687	5,576,112	202,359	10,328,657	3,201,884
\$1,000,000 or more	105,345	5,590,147	1,565,241	83,182	96,022,559	26,886,316	103,729	5,305,326	1,644,651

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total.....	1,665,634	118,430,023	42,634,808	824,801	239,825,621	84,891,708	364,783	1,889,435	672,132
Under \$2,000	-	-	-	-	-	-	120,797	37,860	10,578
\$2,000 under \$4,000	-	-	-	-	-	-	142,891	236,309	69,087
\$4,000 under \$6,000	-	-	-	-	-	-	36,329	127,967	38,587
\$6,000 under \$8,000	-	-	-	-	-	-	16,599	95,225	21,889
\$8,000 under \$10,000	-	-	-	-	-	-	*9,679	*72,563	*23,741
\$10,000 under \$12,000	-	-	-	-	-	-	*4,923	*46,857	*12,687
\$12,000 under \$14,000	-	-	-	-	-	-	*7,361	*86,093	*26,116
\$14,000 under \$16,000	-	-	-	-	-	-	*3,693	*48,458	*15,102
\$16,000 under \$18,000	-	-	-	-	-	-	*5,569	*86,373	*27,199
\$18,000 under \$20,000	-	-	-	-	-	-	*3,669	*59,361	*17,904
\$20,000 under \$25,000	-	-	-	-	-	-	*3,669	*71,787	*19,933
\$25,000 under \$30,000	-	-	-	-	-	-	*1,112	*28,123	*10,009
\$30,000 under \$40,000	-	-	-	-	-	-	*3,578	*114,753	*25,927
\$40,000 under \$50,000	-	-	-	-	-	-	*1,112	*46,906	*16,885
\$50,000 under \$75,000	-	-	-	-	-	-	*1,112	*62,077	*20,808
\$75,000 under \$100,000	9,882	95,919	34,531	-	-	-	*1,025	*83,644	*27,947
\$100,000 under \$200,000	321,567	5,402,463	1,944,887	3,035	86,769	34,361	*521	*73,739	*21,042
\$200,000 under \$500,000	1,034,683	78,581,425	28,289,313	338,201	23,805,298	9,426,898	*1,027	*230,423	*68,111
\$500,000 under \$1,000,000	197,637	22,641,175	8,150,823	185,958	56,837,029	22,507,463	-	-	-
\$1,000,000 or more	101,864	11,709,041	4,215,255	97,408	158,896,424	62,922,984	118	280,919	98,580

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates.....	96,513,834	3,090,039,998	668,572,234	42,957,026	2,140,588,467	479,174,224
15 percent (Form 8814)	178,536	117,281	17,652	154,291	104,917	15,792
15 percent	96,490,443	1,846,662,359	276,999,354	42,952,826	1,186,940,781	178,041,117
28 percent	27,911,145	577,646,953	161,741,147	16,795,152	424,209,648	118,778,701
28 percent (capital gains)	2,434,556	168,059,235	47,056,586	1,735,486	129,419,299	36,237,404
31 percent	4,351,948	137,609,191	42,658,849	2,937,951	101,305,681	31,404,761
36 percent	1,665,634	118,430,023	42,634,808	1,358,548	98,677,093	35,523,753
39.6 percent	624,601	239,625,521	94,891,706	538,792	199,931,048	79,172,695
Form 8615	364,783	1,889,435	572,132	-	-	-

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	2,198,087	60,144,698	14,025,983	10,656,685	168,757,917	29,900,564	40,702,035	720,548,916	143,471,463
15 percent (Form 8814)	587	192	29	19,165	9,985	1,501	4,493	2,187	330
15 percent	2,198,087	31,004,927	4,650,739	10,649,278	139,091,558	20,863,734	40,690,251	489,625,093	73,443,764
28 percent	902,067	11,373,028	3,184,448	1,185,862	17,486,055	4,896,655	9,028,065	124,576,222	34,881,342
28 percent (capital gains)	43,651	5,084,868	1,423,763	51,303	3,014,530	844,068	604,116	30,540,539	8,551,351
31 percent	145,573	2,192,212	679,586	95,048	2,850,817	883,753	1,173,376	31,260,480	9,630,749
36 percent	55,950	1,844,793	664,126	31,355	2,364,561	851,242	219,781	15,543,576	5,595,687
39.6 percent	16,341	8,644,679	3,423,293	10,484	3,938,410	1,559,610	58,985	27,111,384	10,736,108
Form 8615	-	-	-	-	-	-	364,783	1,889,435	572,132

NOTE: Detail may not add to totals because of rounding.

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1996 to reflect changes in the law.

Additional Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Additional Taxes Δ

(line 38, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;

- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1996. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 23 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and

- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 22).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 49, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 45, 47, 48, 50, 51 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, household employment taxes, and other unspecified taxes which included uncollected

FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax, and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Also, included in "total income tax" is Form 4970, *Tax on Accumulation Distribution of Trusts*. Household employment taxes and advance earned income credit payments are shown as separate items in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax

(line 46, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and

for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form 1040 minus the regular foreign tax credit, line 41, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the 1998 summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

Child Care Credit Δ

(line 39, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-

dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. Starting in 1996, if the taxpayer omits or uses an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS has the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Contributions of capital gain property were generally limited to 30% of the taxpayers AGI. Therefore, the sum of

the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 57b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

Credit for the Elderly or Disabled

(line 40, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had

lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 57a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1997 Estimated Tax

(line 61, Form 1040)

This amount was the part of the overpayment of 1996 tax which taxpayers specifically requested to be credited to their estimated tax for 1997. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also

included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 54, Form 1040)

The earned income credit (EIC) for 1996 consisted of the basic credit with a maximum of \$2,152 for one qualifying child, \$3,556 for two or more qualifying children, and \$323 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$25,078 (\$28,495 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$9,500 and they (or their spouse) must have been at least 25 years of age and less than 65 years old to claim the credit. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. For 1996, the definition of AGI used for the earned income credit was modified per the revenue provisions of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. For EIC "modified AGI" does not include net capital losses, net losses from trusts and estates, net losses from nonbusiness rents and royalties, and 50 percent of net losses from business. A new eligibility requirement for the EIC in 1996 was, taxpayers with investment income totaling more than \$2,200 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, and

capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such

income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 53, Form 1040)

This figure represents the total of the tax payments made for 1996 using Form 1040-ES, and any overpayment from the taxpayer's 1995 return that was applied to the 1996 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1996, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1996, or (b) 100% of the tax shown on Form 1040 for 1995.

Excess Social Security Taxes Withheld Δ

(line 56, Form 1040)

If a taxpayer earned more than \$62,700 (\$61,200 for 1995) in total wages from two or more employers in 1996, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or

refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,550 deduction was allowed for each exemption claimed if adjusted gross income was less than \$88,475. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1996:

- 1) The individual received more than half of his or her support for 1996 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,550. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$117,950 and was completed at \$240,450; for married persons filing jointly and surviving spouses, the phaseout began at \$176,950 and was completed at \$299,450; for heads of household, the phaseout began at \$147,450 and was completed at \$269,950; and for married persons filing separately, the phaseout began at \$88,475 and was completed at \$149,725.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign-Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both

exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income.

Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign earned income for 1996.

Foreign Tax Credit

(line 41, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1996 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, 1040EZ, and 1040PC

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ.

Variations of the three basic forms included 1040PC, 1040TEL (form 1040EZ's where all information is filed by telephone), and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 1996 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on

Schedule A. (See also "Gambling Loss Deduction.")

Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Total Unlimited Miscellaneous Deductions.")

General Business Credit

(line 42a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, the orphan drug credit, the community development corporation credit, and the Alaska pipeline liability fund credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes

(line 50, Form 1040)

Taxpayers paying domestic employees more than \$1,000 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 38 minus line 43) minus part or all of line 54, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 43, Form 1040) from income tax before credits (line 38, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 38, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 38). (See also "Tax Generated.")

Income Tax Withheld

(line 52, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout

represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1996 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

The other forms include:

- Form 4797;
- Long-term gains from Forms 2119, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal

tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 1994 or 1995, and had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Minimum Tax Credit

(line 42c, Form 1040)

A minimum tax credit could be taken for 1996 by certain taxpayers who paid alternative minimum tax for 1995 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1996, the excess could be carried forward to later years.

Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-27, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 15% rate, as well as the parent's taxable income.

For prior year returns included in the 1996 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment

(line 24, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Nonconventional Source Fuel Credit

(included in line 42d, Form 1040)

This credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line

was provided on the return form. Any foreign-earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1996) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings which were entered on this line by the taxpayer were edited into a separate field during service center processing.

Other Payments

(line 57, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in lines 42d, 43, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 59, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1997 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 60a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends Δ

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1997;
- had income only from interest and dividends;
- had gross income for 1996 that was more than \$650 but less than \$6,500;
- had no estimated tax payments for 1996;
- did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income.")

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the

return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

Payment with Request for Extension of Filing Time

(line 55, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 48, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire

investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction (line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty (line 63, Form 1040)

If a return showed taxes of \$500 or more owed on line 62 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1996 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Primary IRA Payments (line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes (line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the

assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(included in line 51, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 60a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 61, Form 1040)

See "Credit to 1997 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;

- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer

had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 13 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;

(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and

(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction

(line 26, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, were allowed to deduct, in the calculation of AGI, up to 30 percent of the amount paid for health insurance for themselves and their families.

Self-Employment Tax Δ

(line 45, Form 1040)

The ceiling for social security tax on taxable self-employment income for 1996 was \$62,700 (\$61,200 for 1995). All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Forms 2119 and 6252;

- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was

reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 47, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 34, Form 1040)

For 1996, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$800 or \$1000 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,000;

Each taxpayer 65 or over or blind was allowed an additional \$1000 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$6,700;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,350;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,900;

Each taxpayer 65 or over or blind was allowed an additional \$1000 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1996 that was paid or deducted before 1996, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1996; had paid state and local income taxes directly during 1996 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1996, statutory adjustments included payments to an IRA, moving expenses, the deduction for one-half of self-employment tax, the self-employed health insurance deduction, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, alimony paid, and the foreign housing deduction. Each of the above items is described

separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 62, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included line 51, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated Δ

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1996, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or

below \$24,000 for single filers; \$40,100 for joint filers or surviving spouses; \$20,050 for married persons filing separately; and \$32,150 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$58,150 for single filers; \$96,900 for joint filers or surviving spouses; \$48,450 for married persons filing separately; and \$83,050 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$121,300 for single filers; \$147,700 for joint filers or surviving spouses; \$73,850 for married persons filing separately; and \$134,500 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$263,750 for single filers, joint filers, or surviving spouses and heads of households and \$131,875 for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,300, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,300 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,300 was included on Form 1040, line 21. The remaining investment income in excess of the \$650 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments

(lines 52, 53, 55-58, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1995 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 58, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

Tax Penalty

(line 63, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 52, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return

as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax Δ

(line 44 + line 46 + any Form 4970 tax on line 51 - line 54, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. For 1996, total income tax included the tax from Form 4970 (15,488 returns for \$11,544,000). It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions

were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$117,950 (\$58,975 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$117,950 (\$58,975). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

Total Tax Credits

(lines 43, 54, Form 1040)

For this report, total tax credits consists of the following:

- (1) child care credit;
- (2) credit for the elderly and disabled;
- (3) foreign tax credit;
- (4) general business credit;
- (5) minimum tax credit;
- (6) earned income credit (EIC) used to offset income tax before credits;
- (7) mortgage interest credit;
- (8) empowerment zone employment credit;
- (9) nonconventional source fuel credit and;
- (10) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 51 plus Form 4970 tax modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, and tax on golden parachute payments and Form 4970 tax. These taxes were then reduced by the earned income

credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Taxable IRA Distributions."

Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed

employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

1996 Forms

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Form 1040 (1996)

12 Amount from line 31, adjusted gross income

13a Check if ☐ You were 65 or older ☐ Spouse was 65 or older ☐ Blind ☐ Add the number of boxes checked above and enter the total here **▶ 33a**

b If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see instructions and check here **▶ 33b**

34 Enter the **Married deductions** from Schedule A, line 28 **OR** the **Standard deduction** shown below for your filing status. But see the instructions if you checked any box on line 33a or b or someone can claim you as a dependent.

- Single—\$4,000 • Married filing jointly or Qualifying widow(er)—\$6,700
- Head of household—\$5,900 • Married filing separately—\$3,350

Subtract line 34 from line 32 **▶ 35**

36 If line 32 is \$88,475 or less, multiply \$2,550 by the total number of exemptions claimed on line 6d. If line 32 is over \$88,475, see the worksheet in the instructions for the amount to enter **▶ 36**

37 **Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0- **▶ 37**

38 **Tax.** See instructions. Check if total includes any tax from ☐ Form(s) 9814 ☐ Form 4972 **▶ 38**

39 Credit for child and dependent care expenses. Attach Form 2441 **▶ 39**

40 Credit for the elderly or the disabled. Attach Schedule R **▶ 40**

41 Foreign tax credit. Attach Form 1116 **▶ 41**

42 Other credit. Check if from ☐ Form 3800 ☐ Form 8396 ☐ Form 8801 ☐ Form (specify) **▶ 42**

43 Add lines 39 through 42 **▶ 43**

44 Subtract line 43 from line 38. If line 43 is more than line 38, enter -0- **▶ 44**

45 Self-employment tax. Attach Schedule SE **▶ 45**

46 Alternative minimum tax. Attach Form 6251 **▶ 46**

47 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 **▶ 47**

48 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329 **▶ 48**

49 Advance earned income credit payments from Form(s) W-2 **▶ 49**

50 Household employment taxes. Attach Schedule H **▶ 50**

51 Add lines 44 through 50. This is your **total tax** **▶ 51**

52 Federal income tax withheld from Forms W-2 and 1099 **▶ 52**

53 1996 estimated tax payments and amount applied from 1995 return **▶ 53**

54 Earned income credit. Attach Schedule EIC if you have a qualifying child. Nontaxable earned income amount **▶ 54**

55 Amount paid with Form 4868 (request for extension) **▶ 55**

56 Excess social security and RRTA tax withheld (see inst.) **▶ 56**

57 Other payments. Check if from ☐ Form 2439 ☐ Form 4136 **▶ 57**

58 Add lines 52 through 57. These are your **total payments** **▶ 58**

59 If line 58 is more than line 51, subtract line 51 from line 58. This is the amount you **OVERPAID** **▶ 59**

60a Amount of line 59 you want **REFUNDED TO YOU** **▶ 60a**

60b Amount of line 59 you want **APPLIED TO YOUR 1997 ESTIMATED TAX** **▶ 60b**

61 Amount of line 59 you want **APPLIED TO YOUR 1997 ESTIMATED TAX** **▶ 61**

62 If line 51 is more than line 58, subtract line 58 from line 51. This is the **AMOUNT YOU OWE** **▶ 62**

63 For details on how to pay and use Form 1040-V, see instructions **▶ 63**

64 Estimated tax penalty. Also include on line 62 **▶ 64**

Sign Here Your signature **▶ 65**

Spouse's signature **▶ 66**

Preparer's signature **▶ 67**

Preparer's name for your records **▶ 68**

Preparer's social security no **▶ 69**

Preparer's EIN **▶ 70**

Preparer's ZIP code **▶ 71**

Form 1040 (1996)

1040 U.S. Individual Income Tax Return

96 1996

1a First name and last name **▶ 1a**

1b Social security number **▶ 1b**

1c Spouse's social security number **▶ 1c**

2 For help finding line instructions, see pages 2 and 3 in the booklet.

3 Yes ☐ No ☐ Check if you will not include your refund **▶ 3**

4 Do you want \$3 to go to the fund? **▶ 4**

5 If a joint return, does your spouse want \$3 to go to the fund? **▶ 5**

6 **Filing Status**

- 1 Single
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate return. Enter spouse's social security no. above and full name here **▶ 3**
- 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here **▶ 4**
- 5 Qualifying widow(er) with dependent child (year spouse died **▶ 19**) (See instructions)

6a Yourself. If your partner (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

6b **Spouse**

6c **Dependents:**

- (1) First name Last name
- (2) Dependents' social security number. If born in Dec. 1996, see inst.
- (3) Relationship to you
- (4) No. of months child on line 6a lived with you
- (5) Did not live with you due to divorce (see instructions)
- (6) Dependents on line 6a not entered above

7 Total number of exemptions claimed **▶ 7**

8 **Wages, salaries, tips, etc.** Attach Form(s) W-2 **▶ 8**

9 **Taxable interest.** Attach Schedule B if over \$400 **▶ 9**

10 **Dividend income.** Attach Schedule B if over \$400 **▶ 10**

11 **Taxable refunds, credits, or offsets of state and local income taxes.** (See instructions.) **▶ 11**

12 **Business income or (loss).** Attach Schedule C or C-EZ **▶ 12**

13 **Capital gain or (loss).** If required, attach Schedule D **▶ 13**

14 **Total IRA distributions.** **▶ 14**

15a **Total pensions and annuities.** **▶ 15a**

15b **Taxable amount (see inst.)** **▶ 15b**

16 **Rental real estate, royalties, partnerships, S corporations, trusts, etc.** Attach Schedule E **▶ 16**

17 **Farm income or (loss).** Attach Schedule F **▶ 17**

18 **Unemployment compensation.** **▶ 18**

19 **Social security benefits.** **▶ 19**

20a **Other income.** List type and amount—see instructions **▶ 20a**

20b **Taxable amount (see inst.)** **▶ 20b**

21 **Other income.** List type and amount—see instructions **▶ 21**

22 **Add the amounts in the far right column for lines 7 through 21. This is your total income.** **▶ 22**

23a **Your IRA deduction.** (See instructions.) **▶ 23a**

23b **Spouse's IRA deduction.** (See instructions.) **▶ 23b**

24 **Moving expenses.** Attach Form 3903 or 3903-F **▶ 24**

25 **One half of self-employment tax.** Attach Schedule SE **▶ 25**

26 **Self-employed health insurance deduction.** (See inst.) **▶ 26**

27 **Keogh & self-employed SEP plans.** If SEP, check ☐ **▶ 27**

28 **Penalty on early withdrawal of savings.** **▶ 28**

29 **Alimony paid.** Recipient's SSN **▶ 29**

30 **Add lines 23a through 29.** **▶ 30**

31 **Subtract line 30 from line 22. This is your adjusted gross income.** **▶ 31**

32 **Adjusted Gross Income** **▶ 32**

33 **Income tax** **▶ 33**

34 **State and local income taxes** **▶ 34**

35 **Charitable contributions** **▶ 35**

36 **Gift tax** **▶ 36**

37 **Estate tax** **▶ 37**

38 **Other taxes** **▶ 38**

39 **Total tax** **▶ 39**

40 **Refund or overpayment** **▶ 40**

41 **Amount of refund or overpayment** **▶ 41**

42 **Amount of refund or overpayment** **▶ 42**

43 **Amount of refund or overpayment** **▶ 43**

44 **Amount of refund or overpayment** **▶ 44**

45 **Amount of refund or overpayment** **▶ 45**

46 **Amount of refund or overpayment** **▶ 46**

47 **Amount of refund or overpayment** **▶ 47**

48 **Amount of refund or overpayment** **▶ 48**

49 **Amount of refund or overpayment** **▶ 49**

50 **Amount of refund or overpayment** **▶ 50**

51 **Amount of refund or overpayment** **▶ 51**

52 **Amount of refund or overpayment** **▶ 52**

53 **Amount of refund or overpayment** **▶ 53**

54 **Amount of refund or overpayment** **▶ 54**

55 **Amount of refund or overpayment** **▶ 55**

56 **Amount of refund or overpayment** **▶ 56**

57 **Amount of refund or overpayment** **▶ 57**

58 **Amount of refund or overpayment** **▶ 58**

59 **Amount of refund or overpayment** **▶ 59**

60 **Amount of refund or overpayment** **▶ 60**

61 **Amount of refund or overpayment** **▶ 61**

62 **Amount of refund or overpayment** **▶ 62**

63 **Amount of refund or overpayment** **▶ 63**

64 **Amount of refund or overpayment** **▶ 64**

65 **Amount of refund or overpayment** **▶ 65**

66 **Amount of refund or overpayment** **▶ 66**

67 **Amount of refund or overpayment** **▶ 67**

68 **Amount of refund or overpayment** **▶ 68**

69 **Amount of refund or overpayment** **▶ 69**

70 **Amount of refund or overpayment** **▶ 70**

71 **Amount of refund or overpayment** **▶ 71**

72 **Amount of refund or overpayment** **▶ 72**

73 **Amount of refund or overpayment** **▶ 73**

74 **Amount of refund or overpayment** **▶ 74**

75 **Amount of refund or overpayment** **▶ 75**

76 **Amount of refund or overpayment** **▶ 76**

77 **Amount of refund or overpayment** **▶ 77**

78 **Amount of refund or overpayment** **▶ 78**

79 **Amount of refund or overpayment** **▶ 79**

80 **Amount of refund or overpayment** **▶ 80**

81 **Amount of refund or overpayment** **▶ 81**

82 **Amount of refund or overpayment** **▶ 82**

83 **Amount of refund or overpayment** **▶ 83**

84 **Amount of refund or overpayment** **▶ 84**

85 **Amount of refund or overpayment** **▶ 85**

86 **Amount of refund or overpayment** **▶ 86**

87 **Amount of refund or overpayment** **▶ 87**

88 **Amount of refund or overpayment** **▶ 88**

89 **Amount of refund or overpayment** **▶ 89**

90 **Amount of refund or overpayment** **▶ 90**

91 **Amount of refund or overpayment** **▶ 91**

92 **Amount of refund or overpayment** **▶ 92**

93 **Amount of refund or overpayment** **▶ 93**

94 **Amount of refund or overpayment** **▶ 94**

95 **Amount of refund or overpayment** **▶ 95**

96 **Amount of refund or overpayment** **▶ 96**

97 **Amount of refund or overpayment** **▶ 97**

98 **Amount of refund or overpayment** **▶ 98**

99 **Amount of refund or overpayment** **▶ 99**

100 **Amount of refund or overpayment** **▶ 100**

1996 Form 1040A page 2

17 Enter the amount from line 16 17 \$

18a Check ☐ You were 65 or older ☐ Blind ☐ Enter number of boxes checked 18a

b If you are married filing separately and your spouse itemizes deductions, see page 26 and check here 18b

19 Enter the standard deduction for your filing status. But see page 26 if you checked any box on line 18a or b OR someone can claim you as a dependent

• Single—4,000 • Married filing jointly or Qualifying widow(er)—6,700 • Head of household—5,900 • Married filing separately—3,350

20 Subtract line 19 from line 17. If line 19 is more than line 17, enter 0 19 \$

21 Multiply \$2,550 by the total number of exemptions claimed on line 6d 20 \$

22 Subtract line 21 from line 20. If line 21 is more than line 20, enter 0. This is your taxable income. 21 \$

If you want the IRS to figure your tax, see page 28. 22 \$

23 Find the tax on the amount on line 22 (see page 26) 23 \$

24a Credit for child and dependent care expenses. Attach Schedule 2. 24a \$

b Credit for the elderly or the disabled. Attach Schedule 3. 24b \$

c Add lines 24a and 24b. These are your total credits. 24c \$

25 Subtract line 24c from line 23. If line 24c is more than line 23, enter 0. 25 \$

26 Advance earned income credit payments from Form(s) W-2. 26 \$

27 Household employment taxes. Attach Schedule H. 27 \$

28 Add lines 25, 26, and 27. This is your total tax. 28 \$

29a Total Federal income tax withheld from Forms W-2 and 1099. 29a \$

b 1996 estimated tax payments and amount applied from 1995 return 29b \$

c Earned income credit. Attach Schedule EIC if you have a qualifying child. 29c \$

d Add lines 29a, 29b, and 29c (do not include nontaxable earned income). These are your total payments. 29d \$

30 If line 29d is more than line 28, subtract line 28 from line 29d. This is the amount you overpaid. 30 \$

31a Amount of line 30 you want refunded to you. If you want it sent directly to your bank account, see page 35 and fill in 31b, c, and d. 31a \$

b Routing number 31b

c Type ☐ Checking ☐ Savings 31c

d Account number 31d

32 Amount of line 30 you want applied to your 1997 estimated tax. 32 \$

33 If line 28 is more than line 29d, subtract line 29d from line 28. This is the amount you owe. For details on how to pay, including what to write on your payment, see page 36. 33 \$

34 Estimated tax penalty (see page 36). 34 \$

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately reflect all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date

Spouse's signature if joint return. BOTH must sign Date

Spouse's occupation Date

Preparer's signature Date

Check if preparer is: ☐ Self-employed ☐ EIT ☐ ZIP code 1996 Form 1040A page 2

Keep a copy of this return for your records

Paid preparer's use only

Preparer's name for your records (if self-employed) and address 1996 Form 1040A page 2

1996 Form 1040A page 1

Department of the Treasury - Internal Revenue Service

99 U.S. Individual Income Tax Return 1996

Label (See page 15) Use the IRS label. Otherwise, please print in ALL CAPITAL LETTERS

First name Last name

Home address (number and street) if you have a P.O. box, see page 15

City town or post office, if you have a foreign address, see page 15

State ZIP code

Age

For Privacy Act and Paperwork Reduction Act Notice, see page 9.

Note: Checking "Yes" will not change your tax or reduce your refund

Presidential Election Campaign Fund (See page 15)

Do you want \$3 to go to this fund? Yes No

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and full name here 19

4 ☐ Head of household (with qualifying person). (See page 16) If the qualifying person is a child but not your dependent, enter this child's name here 19

5 ☐ Qualifying widow(er) with dependent child (year spouse died 19) (See page 16)

6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

b ☐ Spouse

c Dependents. If more than six dependents, see page 17

(1) First name Last name

(2) Dependent's social security number if born in Dec. 1996, see page 18

(3) Dependent's relationship to you

(4) No. of months dependent lived with you in 1996

(5) Did not live with you due to divorce

(6) Dependents on line 6c not entered above

(7) Add numbers entered in boxes above

d Total number of exemptions claimed 7

7 Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2 8a \$

8a Taxable interest income. If over \$400, attach Schedule 1. 8a \$

b Tax-exempt interest. DO NOT include on line 8a 8b \$

9 Dividends. If over \$400, attach Schedule 1. 9 \$

10a Total IRA distributions. 10a \$

11a Total pensions and annuities. 11a \$

12 Unemployment compensation. 12 \$

13a Social security benefits. 13a \$

14 Add lines 7 through 13b (far right column). This is your total income. 14 \$

15a Your IRA deduction (see page 22). 15a \$

b Spouse's IRA deduction (see page 22). 15b \$

c Add lines 15a and 15b. These are your total adjustments. 15c \$

16 Subtract line 15c from line 14. This is your adjusted gross income. If under \$28,495 (under \$9,500 if a child did not live with you), see the instructions for line 29c on page 29. 16 \$

Attach Copy B of W-2 and 1099-R here

Cat No 11327A 1996 Form 1040A page 1

10b Taxable amount (see page 20). 10b \$

11b Taxable amount (see page 20). 11b \$

13b Taxable amount (see page 22). 13b \$

15c Your IRA deduction (see page 22). 15c \$

16 Subtract line 15c from line 14. This is your adjusted gross income. If under \$28,495 (under \$9,500 if a child did not live with you), see the instructions for line 29c on page 29. 16 \$

Attach Copy B of W-2 and 1099-R here

Schedule 2

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

NAME	LAST	FIRST AND INITIALS	YOUR SOCIAL SECURITY NUMBER	MM/DD/YY	1545-X-001
Expenses for Form 1040A Filers					
Name(s) shown on Form 1040A					

Part I Interest Income (See pages 19 and 50)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

- 1** List name of payer if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence; see page 50 and list this interest first. Also, show that buyer's social security number and address

[illegible]

Part II

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.

[illegible]

1996 Schedule 1 (Form 1040A)	Cat No 1207SR
For Paperwork Reduction Act Notice, see Form 1040A Instructions.	

Schedule 2

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

NAME	LAST	FIRST AND INITIALS	YOUR SOCIAL SECURITY NUMBER	MIL ID# 1545-XXXX
1996 Expenses for Form 1040A Filers				

You need to understand the following terms to complete this schedule: **Qualifying Person(s)**, **Dependent Care Benefits**, **Qualified Expenses**, and **Earned Income**. See **Important Terms** on page 51.

Part I

- | | (a) Care provider's name | (b) Address (number, street apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see page 32) |
|---|--------------------------|--|-------------------------------------|-------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |

Did you receive dependent care benefits?

Did you receive dependent care benefits? ☐ No ☐ Complete only Part II below ☐ Yes ☐ Complete Part III on the back now

Part II Credit for Child and Dependent Care Expenses

- 4 Enter the amount of **qualified expenses** you incurred and paid in 1996. DO NOT enter more than 2,400 for one qualifying person or 4,800 for two or more persons if you completed Part III; enter the amount from line 25
- 4 \$
- 5 Enter **YOUR earned income**
- 5 \$
- 6 If married filing a joint return, enter **YOUR SPOUSE'S** earned income (if student or disabled, see page 52); **all others**, enter the amount from line 5
- 6 \$
- Enter the **smallest** of line 4, 5, or 6
- 7 \$

8	Enter the amount from Form 1040A, line 17	8	\$						
9	Enter on line 9 the decimal amount shown below that applies to the amount on line 8								

- 10 Multiply **line 7** by the decimal amount on **line 9**. Enter the result **10 \$**
53 for the amount of credit to enter on Form 1040A, line 24a **Then, see page**

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Part III Dependent Care Benefits—Complete this part **only** if you received these benefits

11 Enter the total amount of dependent care benefits you received for 1996. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2	11\$				
12 Enter the amount forfeited, if any. See page 53	12\$				
13 Subtract line 12 from line 11	13\$				
14 Enter the total amount of qualified expenses incurred in 1996 for the care of the qualifying person(s)	14\$				
15 Enter the smaller of line 13 or 14	15\$				
16 Enter YOUR earned income .	16\$				
17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions), if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16	17\$				
18 Enter the smallest of line 15, 16, or 17	18\$				
19 Excluded benefits. Enter here the smaller of the following: • The amount from line 18, or • 5,000 (2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17)	19\$				
20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, print "DCB"	20\$				
21 Enter the amount of qualified expenses you incurred and paid in 1996. DO NOT include on this line any excluded benefits shown on line 19	21\$				
22 Enter 2,400 (4,800 if two or more qualifying persons)	22\$				
23 Enter the amount from line 19	23\$				
24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception. If you paid 1995 expenses in 1996, see the line 10 instructions	24\$				
25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this schedule.	25\$				

1996 Schedule 2 (Form 1040A) page 2

Department of the Treasury—Internal Revenue Service

Schedule 3
(Form 1040A)

Credit for the Elderly or the Disabled
for Form 1040A Filers

Married: System on Form 1040A, First and Middle

1996

OMB No. 1545-0047

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1996

- You were age 65 or older, **OR** • You were under age 65, you retired on permanent and total disability, and you received taxable disability income

But you must also meet other tests. See the separate instructions for Schedule 3. **Note:** In most cases, the IRS can figure the credit for you. See the instructions.**Part I Check the Box for Your Filing Status and Age**

And by the end of 1996:

Check only one box:

Single	1 You were 65 or older	1
Head of household, or Qualifying widow(er) with dependent child	2 You were under 65 and you retired on permanent and total disability	2
Married filing a joint return	3 Both spouses were 65 or older	3
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4
	5 Both spouses were under 65, and both retired on permanent and total disability	5
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6
	7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1996	8
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1996	9

Did you check box 1, 3, 7, or 9?

Yes ☐ No ☐

► Skip Part II and complete Part III on the back

► Complete Parts II and III

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

- IF:** 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement. **AND**
- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1996. check this box
- If you checked this box, you do not have to file another statement for 1996
 - If you **did not** check this box, have your physician complete the statement below

Physician's Statement (See instructions at bottom of page 2.)

I certify that

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired

Physician: Sign your name on either line A or B below

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Date

Physician's signature

Date

Physician's signature

Physician's name

Physician's address

1996 Form 1040EZ page 2

Use this form if

- Your filing status is single or married filing jointly
- You do not claim any dependents
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest income was \$400 or less. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 8.
- You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 7. If you have questions about dependents, use Tele-Tax topic 354 (see page 18). If you can't use this form, use Tele-Tax topic 352 (see page 18).

Filling in your return

For tips on how to avoid common mistakes, see page 3.

Because this form is read by a machine, please print your numbers inside the boxes like this:

9 8 7 6 5 4 3 2 1 0

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing income tax withheld or if tax was withheld from your Alaska Permanent Fund dividends.

Remember: you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use Tele-Tax topic 354 (see page 18).

- Enter the amount from line 1 on the front.
- Minimum standard deduction.
- Enter the LARGER of line A or line B here.
- Maximum standard deduction. If single, enter 4,000.00; if married, enter 6,700.00.
- Enter the SMALLER of line C or line D here. This is your standard deduction.
- Exemption amount.
 - If single, enter 0.
 - If married and both you and your spouse can be claimed as dependents, enter 0.
 - If married and only one of you can be claimed as a dependent, enter 2,550.00.
- Add lines E and F. Enter the total here and on line 5 on the front.

If you checked "No" on line 5 because no one can claim you for your spouse (if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,550.00. This is the total of your standard deduction (4,000.00) and personal exemption (2,550.00).
- Married, enter 11,800.00. This is the total of your standard deduction (6,700.00), exemption for yourself (2,550.00), and exemption for your spouse (2,550.00).

Mailing your return

Mail your return by April 15, 1997. Use the envelope that came with your booklet. If you do not have that envelope, see page 28 for the address to use.

Under penalty of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature: _____ Date: _____
 Preparer's SSN: _____
 Taxpayer's name for copies of self-employment and other forms: _____ EIN: _____ ZIP code: _____

69

SCHEDULES A&B (Form 1040)

Department of the Treasury
Internal Revenue Service (94)

Married: Submit on Form 1040

Schedule A—Itemized Deductions

[Schedule B is on back]

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040)

OMB No. 1545-0047

96

Actual number
Sequence No. 07
Your social security number

Medical and Dental Expenses	Taxes You Paid	Interest You Paid	Gifts to Charity	Casualty and Theft Losses	Job Expenses and Other Miscellaneous Deductions	Other Miscellaneous Deductions	Total Itemized Deductions
1 Medical and dental expenses reimbursed or paid by others. Enter amount from Form 1040, line 32. 1	5 State and local income taxes. 5	10 Home mortgage interest and points reported to you on Form 1098. 10	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3. 15	18 Casualty or theft losses. Attach Form 4684. (See page A-4.) 18	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 20	27 Other—list on page A-4. List type and amount. 27	28 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO . Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. 28
2 Multiply line 2 above by 75% (.075). 2	6 Real estate taxes (see page A-2). 6	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-2 and show that person's name, identifying no., and address. 11	16 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283. Carryover from prior year. See page A-3. 16	19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 19	21 Tax preparation fees. 21		
3 Subtract line 2 from line 1. If line 3 is more than line 1, enter 0. 3	7 Personal property taxes. 7	12 Points not reported to you on Form 1098. See page A-3 for special rules. 12	17 Add lines 15 through 17. 17	22 Other expenses—investment, safe deposit box, etc. List type and amount. 22	23 Add lines 20 through 22. 23		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. 4	8 Other taxes. List type and amount. 8	13 Investment interest. If required, attach Form 4952. (See page A-3.) 13	18 Add lines 15 through 17. 18	24 Multiply line 24 above by 2% (.02). 24	25 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0. 25		
5 State and local income taxes. 5	9 Add lines 5 through 8. 9	14 Add lines 10 through 13. 14	19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 19	25 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0. 25	26 Other—list on page A-4. List type and amount. 26		
6 Real estate taxes (see page A-2). 6	10 Home mortgage interest and points reported to you on Form 1098. 10	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3. 15	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 20	27 Other—list on page A-4. List type and amount. 27	28 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO . Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. 28		
7 Personal property taxes. 7	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-2 and show that person's name, identifying no., and address. 11	16 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283. Carryover from prior year. See page A-3. 16	21 Tax preparation fees. 21	27 Other—list on page A-4. List type and amount. 27	28 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO . Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. 28		
8 Other taxes. List type and amount. 8	9 Add lines 5 through 8. 9	17 Add lines 15 through 17. 17	22 Other expenses—investment, safe deposit box, etc. List type and amount. 22	28 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO . Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. 28			
9 Add lines 5 through 8. 9	10 Home mortgage interest and points reported to you on Form 1098. 10	18 Add lines 15 through 17. 18	23 Add lines 20 through 22. 23	29 Other—list on page A-4. List type and amount. 29			
10 Home mortgage interest and points reported to you on Form 1098. 10	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-2 and show that person's name, identifying no., and address. 11	19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 19	24 Multiply line 24 above by 2% (.02). 24	30 Other—list on page A-4. List type and amount. 30			
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-2 and show that person's name, identifying no., and address. 11	12 Points not reported to you on Form 1098. See page A-3 for special rules. 12	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 20	25 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0. 25	31 Other—list on page A-4. List type and amount. 31			
12 Points not reported to you on Form 1098. See page A-3 for special rules. 12	13 Investment interest. If required, attach Form 4952. (See page A-3.) 13	21 Tax preparation fees. 21	26 Other—list on page A-4. List type and amount. 26	32 Other—list on page A-4. List type and amount. 32			
13 Investment interest. If required, attach Form 4952. (See page A-3.) 13	14 Add lines 10 through 13. 14	22 Other expenses—investment, safe deposit box, etc. List type and amount. 22	33 Add lines 20 through 22. 33	34 Multiply line 34 above by 2% (.02). 34			
14 Add lines 10 through 13. 14	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3. 15	23 Add lines 20 through 22. 23	35 Subtract line 35 from line 33. If line 35 is more than line 33, enter 0. 35	36 Other—list on page A-4. List type and amount. 36			
15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3. 15	16 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283. Carryover from prior year. See page A-3. 16	24 Multiply line 24 above by 2% (.02). 24	36 Other—list on page A-4. List type and amount. 36	37 Other—list on page A-4. List type and amount. 37			
16 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283. Carryover from prior year. See page A-3. 16	17 Add lines 15 through 17. 17	25 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0. 25	37 Other—list on page A-4. List type and amount. 37	38 Other—list on page A-4. List type and amount. 38			
17 Add lines 15 through 17. 17	18 Add lines 15 through 17. 18	26 Other—list on page A-4. List type and amount. 26	38 Other—list on page A-4. List type and amount. 38	39 Other—list on page A-4. List type and amount. 39			
18 Add lines 15 through 17. 18	19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 19	38 Other—list on page A-4. List type and amount. 38	39 Other—list on page A-4. List type and amount. 39	40 Other—list on page A-4. List type and amount. 40			
19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 19	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 20	39 Other—list on page A-4. List type and amount. 39	40 Other—list on page A-4. List type and amount. 40	41 Other—list on page A-4. List type and amount. 41			
20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4.) 20	21 Tax preparation fees. 21	40 Other—list on page A-4. List type and amount. 40	41 Other—list on page A-4. List type and amount. 41	42 Other—list on page A-4. List type and amount. 42			
21 Tax preparation fees. 21	22 Other expenses—investment, safe deposit box, etc. List type and amount. 22	41 Other—list on page A-4. List type and amount. 41	42 Other—list on page A-4. List type and amount. 42	43 Other—list on page A-4. List type and amount. 43			
22 Other expenses—investment, safe deposit box, etc. List type and amount. 22	23 Add lines 20 through 22. 23	42 Other—list on page A-4. List type and amount. 42	43 Other—list on page A-4. List type and amount. 43	44 Other—list on page A-4. List type and amount. 44			
23 Add lines 20 through 22. 23	24 Multiply line 24 above by 2% (.02). 24	43 Other—list on page A-4. List type and amount. 43	44 Other—list on page A-4. List type and amount. 44	45 Other—list on page A-4. List type and amount. 45			
24 Multiply line 24 above by 2% (.02). 24	25 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0. 25	44 Other—list on page A-4. List type and amount. 44	45 Other—list on page A-4. List type and amount. 45	46 Other—list on page A-4. List type and amount. 46			
25 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0. 25	26 Other—list on page A-4. List type and amount. 26	45 Other—list on page A-4. List type and amount. 45	46 Other—list on page A-4. List type and amount. 46	47 Other—list on page A-4. List type and amount. 47			
26 Other—list on page A-4. List type and amount. 26	27 Other—list on page A-4. List type and amount. 27	46 Other—list on page A-4. List type and amount. 46	47 Other—list on page A-4. List type and amount. 47	48 Other—list on page A-4. List type and amount. 48			
27 Other—list on page A-4. List type and amount. 27	28 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO . Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. 28	47 Other—list on page A-4. List type and amount. 47	48 Other—list on page A-4. List type and amount. 48	49 Other—list on page A-4. List type and amount. 49			
28 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO . Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. 28	29 Other—list on page A-4. List type and amount. 29	48 Other—list on page A-4. List type and amount. 48	49 Other—list on page A-4. List type and amount. 49	50 Other—list on page A-4. List type and amount. 50			
29 Other—list on page A-4. List type and amount. 29	30 Other—list on page A-4. List type and amount. 30	49 Other—list on page A-4. List type and amount. 49	50 Other—list on page A-4. List type and amount. 50	51 Other—list on page A-4. List type and amount. 51			
30 Other—list on page A-4. List type and amount. 30	31 Other—list on page A-4. List type and amount. 31	50 Other—list on page A-4. List type and amount. 50	51 Other—list on page A-4. List type and amount. 51	52 Other—list on page A-4. List type and amount. 52			
31 Other—list on page A-4. List type and amount. 31	32 Other—list on page A-4. List type and amount. 32	51 Other—list on page A-4. List type and amount. 51	52 Other—list on page A-4. List type and amount. 52	53 Other—list on page A-4. List type and amount. 53			
32 Other—list on page A-4. List type and amount. 32	33 Add lines 20 through 22. 33	52 Other—list on page A-4. List type and amount. 52	53 Other—list on page A-4. List type and amount. 53	54 Other—list on page A-4. List type and amount. 54			
33 Add lines 20 through 22. 33	34 Multiply line 34 above by 2% (.02). 34	53 Other—list on page A-4. List type and amount. 53	54 Other—list on page A-4. List type and amount. 54	55 Other—list on page A-4. List type and amount. 55			
34 Multiply line 34 above by 2% (.02). 34	35 Subtract line 35 from line 33. If line 35 is more than line 33, enter 0. 35	54 Other—list on page A-4. List type and amount. 54	55 Other—list on page A-4. List type and amount. 55	56 Other—list on page A-4. List type and amount. 56			
35 Subtract line 35 from line 33. If line 35 is more than line 33, enter 0. 35	36 Other—list on page A-4. List type and amount. 36	55 Other—list on page A-4. List type and amount. 55	56 Other—list on page A-4. List type and amount. 56	57 Other—list on page A-4. List type and amount. 57			
36 Other—list on page A-4. List type and amount. 36	37 Other—list on page A-4. List type and amount. 37	56 Other—list on page A-4. List type and amount. 56	57 Other—list on page A-4. List type and amount. 57	58 Other—list on page A-4. List type and amount. 58			
37 Other—list on page A-4. List type and amount. 37	38 Other—list on page A-4. List type and amount. 38	57 Other—list on page A-4. List type and amount. 57	58 Other—list on page A-4. List type and amount. 58	59 Other—list on page A-4. List type and amount. 59			
38 Other—list on page A-4. List type and amount. 38	39 Other—list on page A-4. List type and amount. 39	58 Other—list on page A-4. List type and amount. 58	59 Other—list on page A-4. List type and amount. 59	60 Other—list on page A-4. List type and amount. 60			
39 Other—list on page A-4. List type and amount. 39	40 Other—list on page A-4. List type and amount. 40	59 Other—list on page A-4. List type and amount. 59	60 Other—list on page A-4. List type and amount. 60	61 Other—list on page A-4. List type and amount. 61			
40 Other—list on page A-4. List type and amount. 40	41 Other—list on page A-4. List type and amount. 41	60 Other—list on page A-4. List type and amount. 60	61 Other—list on page A-4. List type and amount. 61	62 Other—list on page A-4. List type and amount. 62			
41 Other—list on page A-4. List type and amount. 41	42 Other—list on page A-4. List type and amount. 42	61 Other—list on page A-4. List type and amount. 61	62 Other—list on page A-4. List type and amount. 62	63 Other—list on page A-4. List type and amount. 63			
42 Other—list on page A-4. List type and amount. 42	43 Add lines 20 through 22. 43	62 Other—list on page A-4. List type and amount. 62	63 Other—list on page A-4. List type and amount. 63	64 Other—list on page A-4. List type and amount. 64			
43 Add lines 20 through 22. 43	44 Multiply line 44 above by 2% (.02). 44	63 Other—list on page A-4. List type and amount. 63	64 Other—list on page A-4. List type and amount. 64	65 Other—list on page A-4. List type and amount. 65			
44 Multiply line 44 above by 2% (.02). 44	45 Subtract line 45 from line 43. If line 45 is more than line 43, enter 0. 45	64 Other—list on page A-4. List type and amount. 64	65 Other—list on page A-4. List type and amount. 65	66 Other—list on page A-4. List type and amount. 66			
45 Subtract line 45 from line 43. If line 45 is more than line 43, enter 0. 45	46 Other—list on page A-4. List type and amount. 46	65 Other—list on page A-4. List type and amount. 65	66 Other—list on page A-4. List type and amount. 66	67 Other—list on page A-4. List type and amount. 67			
46 Other—list on page A-4. List type and amount. 46	47 Other—list on page A-4. List type and amount. 47	66 Other—list on page A-4. List type and amount. 66	67 Other—list on page A-4. List type and amount. 67	68 Other—list on page A-4. List type and amount. 68			
47 Other—list on page A-4. List type and amount. 47	48 Other—list on page A-4. List type and amount. 48	67 Other—list on page A-4. List type and amount. 67	68 Other—list on page A-4. List type and amount. 68	69 Other—list on page A-4. List type and amount. 69			
48 Other—list on page A-4. List type and amount. 48	49 Other—list on page A-4. List type and amount. 49	68 Other—list on page A-4. List type and amount. 68	69 Other—list on page A-4. List type and amount. 69	70 Other—list on page A-4. List type and amount. 70			
49 Other—list on page A-4. List type and amount. 49	50 Other—list on page A-4. List type and amount. 50	69 Other—list on page A-4. List type and amount. 69	70 Other—list on page A-4. List type and amount. 70	71 Other—list on page A-4. List type and amount. 71			
50 Other—list on page A-4. List type and amount. 50	51 Other—list on page A-4. List type and amount. 51	70 Other—list on page A-4. List type and amount. 70	71 Other—list on page A-4. List type and amount. 71	72 Other—list on page A-4. List type and amount. 72			
51 Other—list on page A-4. List type and amount. 51	52 Other—list on page A-4. List type and amount. 52	71 Other—list on page A-4. List type and amount. 71	72 Other—list on page A-4. List type and amount. 72	73 Other—list on page A-4. List type and amount. 73			
52 Other—list on page A-4. List type and amount. 52	53 Add lines 20 through 22. 53	72 Other—list on page A-4. List type and amount. 72	73 Other—list on page A-4. List type and amount. 73	74 Other—list on page A-4. List type and amount. 74			
53							

Schedule B (Form 1040) 1996
OMB No. 1545-0047 2-96 2
Your social security number

Schedule B—Interest and Dividend Income

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

- 1 List name of payer if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence. See page B-1 and list this interest first. Also, show that buyer's social security number and address. ▶

(See page B-1.)

Note: If you received a Form 1099-INT, Form 1099-DIV, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1. ▶
- 3 Excludable interest on Series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040. ▶
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

- 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8. ▶

(See page B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

- 6 Add the amounts on line 5. ▶
- 7 Capital gain distributions. Enter here and on Schedule D, line 7. ▶
- 8 Nontaxable distributions. (See the inst. for Form 1040, line 9.) ▶
- 9 Add lines 7 and 8. ▶
- 10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9. ▶

Note: If you do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, line 13.

- 11a At any time during 1996, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-1 for exceptions and filing requirements for Form TD F 90-22.1. ▶

- 12 During 1996, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," see page B-2 for other forms you may have to file. ▶

Part III Foreign Accounts and Trusts
(See page B-1.)

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 1996

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service
Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)
▶ Partnerships, joint ventures, etc., must file Form 1065.
▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule C (Form 1040).

1996 99-145 0714
96
Attachment Sequence No. 09
Social security number (SSN)

B Enter principal business code (line page C-6) ▶
D Employer ID number (EIN), if any

A Principal business or profession, including product or service (see page C-1)

C Business name. If no separate business name, leave blank.

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

G Did you materially participate in the operation of this business during 1996? If "No," see page C-2 for limit on losses. Yes No

H If you started or acquired this business during 1996, check here: ▶

Part I Income

- 1 Gross receipts or sales. **Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here. ▶
- 2 Returns and allowances. ▶
- 3 Subtract line 2 from line 1. ▶
- 4 Cost of goods sold (from line 42 on page 2). ▶

- 5 Gross profit. Subtract line 4 from line 3. ▶
- 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2). ▶

7 Gross income. Add lines 5 and 6. ▶

Part II Expenses. Enter expenses for business use of your home only on line 30.

- 8 Advertising. ▶

- 9 Bad debts from sales or services (see page C-3). ▶

- 10 Car and truck expenses (see page C-3). ▶

- 11 Commissions and fees. ▶

- 12 Depreciation. ▶

- 13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3). ▶

- 14 Employee benefit programs (other than on line 19). ▶

- 15 Insurance (other than health). ▶

- 16 Interest. ▶

- 17 Mortgage (paid to banks, etc.). ▶

- 18 Other. ▶

- 19 Legal and professional services. ▶

- 20 Office expense. ▶

- 21 Total expenses before expenses for business use of home. Add lines 8 through 21 in columns. ▶

- 22 Tentative profit (loss). Subtract line 20 from line 7. ▶

- 23 Expenses for business use of your home. Attach Form 8829. ▶

- 24 Net profit or (loss). Subtract line 23 from line 22. ▶

- 25 If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. ▶

- 26 If a loss, you MUST go on to line 32. ▶

- 27 If you have a loss, check the box that describes your investment in this activity (see page C-5). ▶

- 28 If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. ▶

- 29 If you checked 32b, you MUST attach Form 8119. ▶

- 30 For Paperwork Reduction Act Notice, see Form 1040 instructions. ▶

- 31 Schedule C (Form 1040) 1996

Page 2

Schedule C (Form 1040) 1996

Part III Cost of Goods Sold (see page C-5)

32	Method(s) used to value closing inventory	a	Cost	b	Lower of cost or market	c	Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation						
35	Inventory at beginning of year, if different from last year's closing inventory, attach explanation					35	
36	Purchases less cost of items withdrawn for personal use					36	
37	Cost of labor. Do not include salary paid to yourself					37	
38	Materials and supplies					38	
39	Other costs					39	
40	Add lines 35 through 39					40	
41	Inventory at end of year					41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4.					42	

Part IV Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	/	/	
44	Of the total number of miles you drove your vehicle during 1996, enter the number of miles you used your vehicle for:			
a	Business		b	Commuting
45	Do you (or your spouse) have another vehicle available for personal use?			
46	Was your vehicle available for use during off-duty hours?			
47a	Do you have evidence to support your deduction?			
b	If "Yes," is the evidence written?			
Part V	Other Expenses. List below business expenses not included on lines 8-26 or line 30			

48 Total other expenses. Enter here and on page 1, line 27

SCHEDULE C-EZ
(Form 1040)Department of the Treasury
Internal Revenue Service 991
Name of proprietor**Net Profit From Business**
(Sole Proprietorship)▶ Partnerships, joint ventures, etc., must file Form 1065.
▶ Attach to Form 1040 or Form 1041. ▶ See instructions on back.**Part I** General Information

- You May Use This Schedule Only If You:**
- Had business expenses of \$2,500 or less
 - Use the cash method of accounting
 - Did not have an inventory at any time during the year
 - Did not have a net loss from your business
 - Had only one business as a sole proprietor

And You:

- Had no employees during the year
- Are not required to file Form 4592, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file
- Do not deduct expenses for business use of your home
- Do not have prior year unallowed passive activity losses from this business

A Principal business or profession, including product or service

C Business name. If no separate business name, leave blank.

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1

City, town or post office, state, and ZIP code

B Enter principal business code (see page C-8) ▶

D Employee ID number (EIN), if any

Part II Figure Your Net Profit

1 Gross receipts.

Caution: If this income was reported to you on Form W-2 and the "Salaried employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here.

2 Total expenses. If more than \$2,500, you must use Schedule C. See instructions.

3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and AI SO on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)

Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶

5 Of the total number of miles you drove your vehicle during 1996, enter the number of miles you used your vehicle for:

a Business

b Commuting

c Other

6 Do you (or your spouse) have another vehicle available for personal use?

7 Was your vehicle available for use during off-duty hours?

8a Do you have evidence to support your deduction?

b If "Yes," is the evidence written?

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 14374D

Schedule C-EZ (Form 1040) 1996

Schedule D (Form 1040) 1996
 Name(s) shown on Form 1040. Do not enter name and SSN as security number if shown on prior year.

Attachment Sequence No. 12

Page 2
 Your social security number

Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less (Continuation of Part II)

(a) Description of property (Example: 100 Sh. XYZ Co.) (b) Date acquired (Mo./day/yr.) (c) Date sold (Mo./day/yr.) (d) Sales price (see page D-3) (e) Cost or other basis (see page D-3) (f) Gain or loss (g) GAIN or LOSS (h) If (f) is a loss, subtract (g) from (e); if (f) is a gain, subtract (g) from (f)

20

21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 21

Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year (Continuation of Part II)

22

23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10

23

OMB No. 1545-0074

96

Attach to Form 1040
 Your social security number

SCHEDULE D (Form 1040)

▶ Attach to Form 1040. ▶ See instructions for Schedule D (Form 1040).
 ▶ Use lines 20 and 22 for more space to list transactions for lines 1 and 9.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 Sh. XYZ Co.) (b) Date acquired (Mo./day/yr.) (c) Date sold (Mo./day/yr.) (d) Sales price (see page D-3) (e) Cost or other basis (see page D-3) (f) Gain or loss (g) GAIN or LOSS (h) If (f) is a loss, subtract (g) from (e); if (f) is a gain, subtract (g) from (f)

1

2 Enter your short-term totals, if any, from line 21

3 Total short-term sales price amounts. Add column (d) of lines 1 and 2

4 Short-term gain from Forms 2119 and 6252, and short-term gain or loss from Forms 4684, 6781, and 8824

5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1

6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1995 Capital Loss Carryover Worksheet

7 Add lines 1 through 6 in columns (f) and (g)

8 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 Sh. XYZ Co.) (b) Date acquired (Mo./day/yr.) (c) Date sold (Mo./day/yr.) (d) Sales price (see page D-3) (e) Cost or other basis (see page D-3) (f) Gain or loss (g) GAIN or LOSS (h) If (f) is a loss, subtract (g) from (e); if (f) is a gain, subtract (g) from (f)

9

10 Enter your long-term totals, if any, from line 23

11 Total long-term sales price amounts. Add column (d) of lines 9 and 10

12 Gain from Form 4797, long-term gain from Forms 2119, 2439, and 6252, and long-term gain or loss from Forms 4684, 6781, and 8824

13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1

14 Capital gain distributions

15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1995 Capital Loss Carryover Worksheet

16 Add lines 9 through 15 in columns (f) and (g)

17 Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16

Part III Summary of Parts I and II

18 Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13

19 Note: If both lines 17 and 18 are gains, see the Capital Gain Tax Worksheet on page 23. If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses.

a The loss on line 18, or

b (\$3,000) or, if married filing separately, (\$1,500)

Note: See the Capital Loss Carryover Worksheet on page D-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 1996

Cat No 11338H

Scrinqueau E. Farm (040) 1996

Actual amount transferred to you: **13**

Your social security number

.....

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Scrinqueau E. Farm (040) 1996

Actual amount transferred to you: **13**

Your social security number

.....

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part III

Part III

Passive Income and Loss		Nonpassive Income and Loss	
(a) Passive loss allowed (attach Form 8822 if required)	(a) Passive income from Schedule K-1	(a) Nonpassive loss from Schedule K-1	(a) Section 179 expense from Form 4482
27 (a) Name			
A			
B			
C			
D			
E			
Totals	28a		
b Totals			
29 Add columns (h) and (k) of line 28a			29
30 Add columns (g), (i), and (j) of line 28b			30
31 Total partnership and S corporation income (or loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below			
			31

Part III Income or Loss From Estates and Trusts

Part III Income or Loss From Estates and Trusts

		(a) Name	(b) Employer identification number	
		Passive Income and Loss	Nonpassive Income and Loss	
		(c) Passive deduction or loss allowed (attach Form 6842 if required)	(d) Passive income from Schedule K-1	(e) Other income from Schedule K-1
A				
B				
Totals				
Totals				
33a	Add columns (d) and (e) of line 33a			34
34	Add columns (c) and (e) of line 33b			35
35	Add columns (c) and (e) of line 33b			35
36	Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result. Here and include in the total on line 40 below			36

Part IV	Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder
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Part IV	Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder
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37	(A) Name	(B) Employer identification number	(C) Excess inclusion from Schedules Q, line 2c (see page E-4)	(D) Taxable income (net of loss) from Schedules Q, line 1b	(E) Income from Schedules Q, line 1b
38	Combine columns (d) and (e) Enter the result here and include in the total on line 40 below				
39	Part V Summary				
39	Net farm (rental income or loss) from Form 4335 Also, complete line 41 below				
40	TOTAL income or loss) Combine lines 26, 31, 36, 38, and 39 Enter the result here and on Form 1040, line 17 ▶				
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 13 (see page E-4)				
42	Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-3), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules				

for information) per capita around the positive mean

for information) per capita around the positive mean

SCHEDULE E
(Form 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

96

Attachment
Sequence No. **13**

Your social security number

Department of the Treasury
Internal Revenue Service (990)

▶ See instructions for Schedule E (Form 1040)
▶ Attach to Form 1040 or Form 1041.
▶ See instructions for Schedule E (Form 1040)

1040-SS (10-1999)

SCHEDULE E
(Form 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

96

Attachment
Sequence No. **13**

Your social security number

Department of the Treasury
Internal Revenue Service (990)

▶ See instructions for Schedule E (Form 1040)
▶ Attach to Form 1040 or Form 1041.
▶ See instructions for Schedule E (Form 1040)

1040-SS (10-1999)

Variability/Support for Learning

Variability/Support for Learning

Part 1		Income or Loss From Rental Real Estate and Royalties		Note: Report income and expenses from your business of renting personal property on Schedule C or C-EZ (see page E-1). Report term rental income or loss from Form 4835 on page 2, line 19.		Yes No	
1	Show the kind and location of each rental real estate property:						
A							
B							
C							
Income:		Properties		Totals			
		A	B	C	(Add columns A, B, and C.)		
3	Rents received	1			3		
4	Royalties received	4			4		
Expenses:							
5	Advertising	5			5		
6	Auto and travel (see page E-2)	6			6		
7	Cleaning and maintenance	7			7		
8	Commissions	8			8		
9	Insurance	9			9		
10	Legal and other professional fees	10			10		
11	Management fees	11			11		
12	Mortgage interest, paid to banks, etc. (see page E-2)	12			12		
13	Other interest	13			13		
14	Repairs	14			14		
15	Supplies	15			15		
16	Taxes	16			16		
17	Utilities	17			17		
18	Other (list) ▶	18			18		

	10	10	10	10
10 Add lines 5 through 18	10	10	10	10

10	Add lines 5 through 18	10	10
-----------	----------------------------------	-----------	-----------

20	Depreciation expense or depletion (See page E-2).	20		20
21	Total expenses. Add lines 19 and 20 income or (loss) from rental real estate or royalty properties.	21		
22	Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file Form 6199.	22		
23	Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8862. Real estate professionals must complete line 42 on page 2.	23		
24	Income. Add positive amounts shown on line 22. Do not include any losses.	24		24
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here.	25		25
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2.	26		26

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return: First and middle

Earned Income Credit (Qualifying Child Information)

▶ Attach to Form 1040A or 1040.
▶ See instructions on back.

OMB No. 1545-0046

96

Alta, Maria
Social Security Number

Your social security number

Before You Begin

- See the instructions for Form 1040A, line 29c, or Form 1040, line 54, to find out if you can take this credit.
- If you can take the credit, fill in the Earned Income Credit Worksheet in the Form 1040A or Form 1040 instructions to figure your credit. But if you want the IRS to figure it for you, see instructions on back. Then, you must complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Caution: If you do not attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund.

	(a) Child 1		(b) Child 2	
	First name	Last name	First name	Last name
1 Child's name				
2 Child's year of birth	19		19	
3 If the child was born before 1978 AND—				
a was under age 24 at the end of 1996 and a student, check the "Yes" box. OR	Yes			
b was permanently and totally disabled (see back), check the "Yes" box	Yes			
4 Enter the child's social security number if born in December 1996. See instructions on back.				
5 Child's relationship to you (for example, son, grandchild, etc.)				
6 Number of months child lived with you in the United States in 1996.	months		months	

Do you want the earned income credit added to your take-home pay in 1997? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

TIP:

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat No 13339M

Schedule EIC (Form 1040A or 1040) 1996

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service
Name of proprietor

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, or Form 1065.
▶ See instructions for Schedule F (Form 1040).

OMB No. 1545-0046

96

Alta, Maria
Social Security Number

B Enter principal agricultural activity code from page 2

O Employer ID number (EIN), if any

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

C Accounting method

(1) Cash

(2) Accrual

E Did you "materially participate" in the operation of the business during 1996? If "No," see page F.2 for limit on passive losses.

Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III and line 11 of Part I).

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4787.

1 Sales of livestock and other items you bought for resale	1	2
2 Cost or other basis of livestock and other items reported on line 1	3	
3 Subtract line 2 from line 1	4	
4 Sales of livestock, produce, grains, and other products you raised	5a	5b
5a Total cooperative distributions (Form 1099-PAIR)	5a	5b Taxable amount
5b Agricultural program payments (see page F.2)	6a	6b Taxable amount
6a Commodity Credit Corporation (CCC) loans (see page F.2)	7a	7b
7 CCC loans reported under election	7a	7b
8 Crop insurance proceeds and certain disaster payments (see page F.2)	8a	8b
8a Amount received in 1996	8a	8b Amount deferred from 1995
9 Custom hire (machine work) income	9	
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F.2)	10	
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51.	11	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F.3—also attach Form 4562)	12	25 Pension plans	25
13 Chemicals	13	26 Rent or lease (see page F.4)	26
14 Conservation expenses (see page F.3)	14	a Vehicles, machinery, and equipment	26a
15 Custom hire (machine work)	15	b Other (land, animals, etc.)	26b
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F.4)	16	27 Repairs and maintenance	27
17 Employee benefit programs other than on line 25	17	28 Seeds and plants purchased	28
18 Feed purchased	18	29 Storage and warehousing	29
19 Fertilizers and lime	19	30 Supplies purchased	30
20 Freight and trucking	20	31 Taxes	31
21 Gasoline, fuel, and oil	21	32 Utilities	32
22 Insurance (other than health)	22	33 Veterinary, breeding, and medicine	33
23 Interest	23	34 Other expenses (specify)	34
a Mortgage (paid to banks, etc.)	23a		34a
b Other	23b		34b
24 Labor hired (less employment credits)	24		34c
			34d
			34e
			34f
35 Total expenses. Add lines 12 through 34f	35		
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (losses, trusts, and partnerships. See page F.5).	36		
37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F.5). If you checked 37a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6166.	37a	37b	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 11246H

Schedule F (Form 1040) 1996

Page 2

Schedule F (Form 1040) 1996

Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4787 and do not include this livestock on line 48 below.

38	Sales of livestock, produce, grains, and other products during the year.	38
39a	Total cooperative distributions (Form 1099-PATR)	39a
39b	Taxable amount	39b
40a	Agricultural program payments	40a
40b	Taxable amount	40b
41	Commodity Credit Corporation (CCC) loans	41
a	CCC loans reported under election	41a
b	CCC loans forfeited	41b
41c	Taxable amount	41c
42	Crop insurance proceeds	42
43	Custom hire (machine work) income	43
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44
45	Add amounts in the right column for lines 38 through 44	45
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46
47	Cost of livestock, produce, grains, and other products purchased during the year	47
48	Add lines 46 and 47	48
49	Inventory of livestock, produce, grains, and other products at end of year	49
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48	50
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 17	51

If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution: File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 Field crop, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 Vegetables and melons, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 Fruit and tree nuts, including grapes, berries, olives, etc.
- 180 Ornamental floriculture and nursery products

185 Food crops grown under cover, including hydroponic crops

211 Beef/cattle feedlots

212 Beef/cattle, except feedlots

215 Hogs, sheep, and goats

240 Dairy

250 Poultry and eggs, including chickens, ducks, pigeons, quail, etc.

260 General livestock, not specializing in any one livestock category

270 Animal specialty, including bees, fur-bearing animals, horses, snakes, etc.

280 Animal aquaculture, including fish, shellfish, mollusks, frogs, etc., produced within confined space

290 Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products

300 Agricultural production, not specified

SCHEDULE H**(Form 1040)**

(For Social Security, Medicare, Medicaid Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, 1040-SS, or 1041.

(9)

Department of the Treasury

Internal Revenue Service

Name of employer

OMB No. 1545-0047

96

Attachment

Schedule No.

▶ See separate instructions.

Social security number

Employer identification number

Household Employment Taxes

A Did you pay any one household employee cash wages of \$1,000 or more in 1996? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- ☐ Yes. Skip questions B and C and go to Part I
☐ No. Go to question B

B Did you withhold Federal income tax during 1996 for any household employee?

- ☐ Yes. Skip question C and go to Part I
☐ No. Go to question C.

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1995 or 1996 to household employees? (Do not count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Do not file this schedule
☐ Yes. Skip Part I and go to Part II on the back

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 3)	1
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2
3	Total cash wages subject to Medicare taxes (see page 3)	3
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4
5	Federal income tax withheld, if any	5
6	Add lines 2, 4, and 5	6
7	Advance earned income credit (EIC) payments, if any	7
8	Total social security, Medicare, and income taxes. Subtract line 7 from line 6	8

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1995 or 1996 to household employees? (Do not count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Enter the amount from line 8 above on Form 1040, line 50, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the line 9 instructions on page 4.

- ☐ Yes. Go to Part II on the back

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 12187K

Schedule H (Form 1040) 1996

OMB No. 1545-0047

96

 Attach Form 1040
 Social Security Number

Schedule R (Form 1040)

 Department of the Treasury
 Internal Revenue Service

 (99)
 Name(s) shown on Form 1040

Credit for the Elderly or the Disabled

Attach to Form 1040. See separate instructions for Schedule R

You may be able to take this credit and reduce your tax if by the end of 1996

- You were age 65 or older, OR
- You were under age 65, you retired on permanent and total disability, and you received taxable disability income

 But you must also meet other tests. See the separate instructions for Schedule R.
 Note: In most cases, the IRS can figure the credit for you. See the instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 1996: Check only one box:

- Single: 1 You were 65 or older
- Head of household, or Qualifying widow(er) with dependent child: 2 You were under 65 and you retired on permanent and total disability
- Married filing a joint return: 3 Both spouses were 65 or older
- 4 Both spouses were under 65, but only one spouse retired on permanent and total disability
- 5 Both spouses were under 65, and both retired on permanent and total disability
- 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability
- 7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability
- 8 You were 65 or older and you lived apart from your spouse for all of 1996
- 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1996

Did you check box 1, 3, 7, or 8? Yes No

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above)

IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND

- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1996. check this box
- If you checked this box, you do not have to file another statement for 1996
- If you did not check this box, have your physician complete the statement below

Physician's Statement (See instructions at bottom of page 2)

I certify that

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired if retired after 1976, enter the date retired

Physician: Sign your name on either line A or B below

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Physician's signature

Date

Physician's signature

Date

Physician's name

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 11159K

Schedule R Form 1040 1996

Page 2

Yes No

Part II Federal Unemployment (FUTA) Tax

- 10 Did you pay unemployment contributions to only one state?
- 11 Did you pay all state unemployment contributions for 1996 by April 15, 1997? Fiscal year filers, see page 4.
- 12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you answered "Yes" to all of the questions above, complete Section A. If you answered "No" to any of the questions above, skip Section A and complete Section B.

Section A

- 13 Name of the state where you paid unemployment contributions
- 14 State reporting number as shown on state unemployment tax return
- 15 Contributions paid to your state unemployment fund (see page 4)
- 16 Total cash wages subject to FUTA tax (see page 4)
- 17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to Part III.

Section B

Complete all columns below that apply (if you need more space, see page 4)

(a) State reporting number as shown on state unemployment tax return	(b) Taxable wages as defined in state act	(c) State experience rate period	(d) State experience rate	(e) Multiplier (a) by (b)	(f) Multiplier (c) by (d)	(g) Subtotal (e) + (f) Contributions included if unemployment fund
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Part III Total Household Employment Taxes

- 25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to Part III.
- 26 Enter the amount from line 8.
- 27 Add line 17 (or line 25) and line 26.
- 28 Are you required to file Form 1040 or 1040A?

Yes. Skip. Enter the amount from line 27 above on Form 1040, line 50, or Form 1040A, line 27. Do not complete Part IV below.

No. You may have to complete Part IV. See page 4 for details.

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 4.

Address (number and street) or P.O. box if mail is not delivered to street address

Apt., room, or suite no

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature

Date

22

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service 970

NAME OF PERSON WITH SELF-EMPLOYMENT INCOME (as shown on Form 1040) _____

SOLE SECURITY NUMBER OF PERSON WITH SELF-EMPLOYMENT INCOME _____

ATTACH TO FORM 1040

▶ See Instructions for Schedule SE (Form 1040)

96

17

Self-Employment Tax

Who Must File Schedule SE

You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception: If your only self-employment income was from earnings as a minister, member of a religious order or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead write "Exempt-Form 4361" on Form 1040, line 45.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?

DID YOU RECEIVE WAGES OR TIPS IN 1997?

Yes ☐ No ☐

If you are a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you own self-employment tax on other earnings?

Yes ☐ No ☐

Are you using one of the optional methods to figure your net earnings (see page SE-3)?

Yes ☐ No ☐

Do you receive church employee income reported on Form 972 or 108.28 or more?

Yes ☐ No ☐

YOU MAY USE SHORT SCHEDULE SE BELOW

YOU MUST USE LONG SCHEDULE SE ON THE BACK

Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1
2	Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15b (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report.	2
3	Combine lines 1 and 2	3
4	Net earnings from self-employment. Multiply line 3 by 92.35% (92.35). If less than \$400 do not file this schedule, you do not owe self-employment tax.	4
5	Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$62,700 or less, multiply line 4 by 15.3% (15.3). Enter the result here and on Form 1040, line 48. • More than \$62,700, multiply line 4 by 2.9% (2.9). Then, add \$7,774.80 to the result. Enter the total here and on Form 1040, line 45. 	5
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (5). Enter the result here and on Form 1040, line 25	6

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat No 11158Z Schedule SE (Form 1040) 1996

Page 2

Schedule R (Form 1040) 1996

Part III Figure Your Credit

10 If you checked (in Part II):

Box 1, 2, 4, or 7 ☐ Enter: \$5,000

Box 3, 5, or 6 ☐ Enter: \$7,500

Box 8 or 9 ☐ Enter: \$3,750

Did you check:

Box 2, 4, 5, 6, 7, 8, or 9 in Part II ☐ Yes ☐ No

11 If you checked:

Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total

Box 2, 4, or 9 in Part I, enter your taxable disability income

Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total

TIP: For more details on what to include on line 11, see the instructions for line 10.

12 If you completed line 11, enter the smaller of line 10 or line 11, all others, enter the amount from line 10

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1996:

a Nonexcludable part of social security benefits, and nonexcludable part of railroad retirement benefits treated as social security. See instructions.

b Nonexcludable veterans' pensions, and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.

c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nonexcludable income listed on line 13b or 13c, enter -0- on line 13c.

14 Enter the amount from Form 1040, line 32

15 If you checked (in Part II):

Box 1 or 2 ☐ Enter: \$7,500

Box 3, 4, 5, 6, or 7 ☐ Enter: \$10,000

Box 8 or 9 ☐ Enter: \$5,000

16 Subtract line 15 from line 14. If zero or less, enter -0-.

17 Enter one-half of line 16

18 Add lines 13c and 17

19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20

20 Multiply line 19 by 15% (15). Enter the result here and on Form 1040, line 40. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim.

Instructions for Physician's Statement

Physician

A physician determines that the taxpayer is permanently and totally disabled if both of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Taxpayer

If you retired after 1976, enter the date you retired in the space provided in Part II.

Schedule SE Form 1040, 1996 Attachment Sequence No. 17
 Name of person with self-employment income (as shown on Form 1040) Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3.	1	
2	Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3.	2	
3	Combine lines 1 and 2.	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (9235). Otherwise, enter amount from line 3.	4a	
4b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here.	4b	
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue ▶	4c	
5a	Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income.	5a	
5b	Multiply line 5a by 92.35% (9235). If less than \$100, enter -0-.	5b	
6	Net earnings from self-employment. Add lines 4c and 5b.	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1996.	7	62,700.00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.	8a	
8b	Unreported tips subject to social security tax (from Form 4137, line 9).	8b	
9	Add lines 8a and 8b.	9	
10	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	10	
11	Multiply the smaller of line 6 or line 9 by 12.4% (124).	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 45.	12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (5). Enter the result here and on Form 1040, line 28.	13	

Part II Optional Methods To Figure Net Earnings (See page SE-3)

14	Farm Optional Method. You may use this method only if: • Your gross farm income was not more than \$2,400, or • Your gross farm income was more than \$2,400 and your net farm profits were less than \$1,733. Maximum income for optional methods.	14	1,600.00
15	Enter the smaller of two-thirds (⅔) of gross farm income (not less than zero) or \$1,600. Also, include this amount on line 4b above.	15	
16	Nonfarm Optional Method. You may use this method only if: • Your net nonfarm profits were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and • You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.	16	
17	Subtract line 15 from line 14.	17	
18	Enter the smaller of two-thirds (⅔) of gross nonfarm income (not less than zero) or the amount on line 16. Also, include this amount on line 4b above.	18	

From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b From Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a

Form 2106

Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040.

Social security number

OMB No. 1545-0019

96

Attachment Sequence No. 54

Occupation in which expenses were incurred

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1

7 Enter amounts your employer gave you that were not reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 13 of your Form W-2 (see instructions)	7
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STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6	8
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Note: If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7.

9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). If either column is zero or less, enter -0- in that column	9
--	---

10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040). (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.)	10
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For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 11700N

Form 2106 (1996)

Form 2441

Child and Dependent Care Expenses

OMB No. 1545-0048

96

Allotment
Schedule No. 21
Your social security number▶ Attach to Form 1040
▶ See separate instructions.Department of the Treasury
Internal Revenue Service (98)
Name(s) shown on Form 1040

You need to understand the following terms to complete this form: **Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income.** See **Important Terms** on page 1 of the Form 2441 instructions.

Part I Persons or Organizations Who Provided the Care—You must complete this part (if you need more space, use the bottom of page 2)

(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1 2

3 Enter the number of qualifying persons cared for in 1996 3

Did you receive dependent care benefits? NO YES

Complete only Part II below
Complete Part III on the back now

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 50.

Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of qualified expenses you incurred and paid in 1996. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25 4

5 Enter YOUR earned income 5

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions), all others, enter the amount from line 5 6

7 Enter the smallest of line 4, 5, or 6 7

8 Enter the amount from Form 1040, line 32 8

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

If line 8 is—		If line 8 is—	
Over	But not over	Over	But not over
	Decimal amount is		Decimal amount is
\$0—10,000	30	\$20,000—22,000	24
10,000—12,000	29	22,000—24,000	23
12,000—14,000	28	24,000—26,000	22
14,000—16,000	27	26,000—28,000	21
16,000—18,000	26	28,000—No limit	20
18,000—20,000	25		

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 39 10

Cat No 11662M

For Paperwork Reduction Act Notice, see separate instructions.

Form 2441 (1996)

up 2

Part III Vehicle Expenses. See instructions to find out which vehicles qualify. (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mm) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yy) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)

11 Enter the date vehicle was placed in service 11

12 Total miles vehicle was driven during 1996 12

13 Business miles included on line 12 13

14 Percent of business use. Divide line 13 by line 12 14

15 Average daily round trip commuting distance 15

16 Commuting miles included on line 12 16

17 Other personal miles. Add lines 13 and 16 and subtract the total from line 12 17

18 Do you (or your spouse) have another vehicle available for personal purposes? Yes No

19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? Yes No

20 Do you have evidence to support your deduction? Yes No

21 If Yes, is the evidence written? Yes No

Section B—Standard Mileage Rate (Use this section only if you own the vehicle)

22 Multiply line 13 by 31¢ (31). Enter the result here and on line 1 (Rural mail carriers, see instructions) 22

Section C—Actual Expenses

23 Gasoline, oil, repairs, vehicle insurance, etc. 23

24a Vehicle rentals 24a

24b Inclusion amount (see instructions) 24b

24c Subtract line 24b from line 24a 24c

25 Value of employer provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) 25

26 Add lines 23, 24c, and 25 26

27 Multiply line 26 by the percentage on line 14 27

28 Depreciation. Enter amount from line 38 below 28

29 Add lines 27 and 28. Enter total here and on line 1 29

Section D—Depreciation of Vehicles (Use this section only if you own the vehicle)

30 Enter cost or other basis (see instructions) 30

31 Enter amount of section 179 deduction (see instructions) 31

32 Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction) 32

33 Enter depreciation method and percentage (see instructions) 33

34 Multiply line 32 by the percentage on line 33 (see instructions) 34

35 Add lines 31 and 34 35

36 Enter the limitation amount from the table in line 36 instructions 36

37 Multiply line 35 by the percentage on line 14 37

38 Enter the smaller of line 35 or line 37. Also, enter this amount on line 28 above 38

Part III Dependent Care Benefits—Complete this part **only** if you received these benefits

11 Enter the total amount of **dependent care benefits** you received for 1996. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.

12 Enter the amount forfeited, if any. See the instructions.

13 Subtract line 12 from line 11.

14 Enter the total amount of **qualified expenses** incurred in 1996 for the care of the qualifying person(s).

15 Enter the **smaller** of line 13 or 14.

16 Enter **YOUR earned income**.
If married filing a joint return, enter **YOUR SPOUSE'S** earned income (if student or disabled, see the line 6 instructions), if married filing a separate return, see the instructions for the amount to enter. **all others**, enter the amount from line 16.

17 Enter the **smallest** of line 15, 16, or 17.

18 **Excluded benefits**. Enter here the **smaller** of the following:

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).

20 **Taxable benefits**. Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB".

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1996. DO NOT include on this line any excluded benefits shown on line 19.

22 Enter \$2,400 (\$4,800 if two or more qualifying persons).

23 Enter the amount from line 19.

24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception**. If you paid 1995 expenses in 1996, see the line 10 instructions.

25 Enter the **smaller** of line 21 or 24 here and on line 4 on the front of this form.

Form 3800

Department of the Treasury
Internal Revenue Service

General Business Credit

▶ Attach to your tax return.

▶ See separate instructions.

Part I Tentative Credit

- 1a Current year investment credit (Form 3468, Part I)
- 1b Current year work opportunity credit (Form 5884, Part I)
- 1c Current year credit for alcohol used as fuel (Form 6478)
- 1d Current year credit for increasing research activities (Form 6765, Part I)
- 1e Current year low-income housing credit (Form 8586, Part I)
- 1f Current year enhanced oil recovery credit (Form 8830, Part I)
- 1g Current year disabled access credit (Form 8826, Part I)
- 1h Current year renewable electricity production credit (Form 8835, Part I)
- 1i Current year Indian employment credit (Form 8845, Part I)
- 1j Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)
- 1k Current year orphan drug credit (Form 8820, Part I)
- 1l Current year credit for contributions to selected community development corporations (Form 8847, Part I)
- 1m Current year trans-Alaska pipeline liability fund credit (see instructions)
- 1n **Current year general business credit**. Add lines 1a through 1m.
- 2 Passive activity credits included on line 1n (see instructions).
- 3 Subtract line 2 from line 1n.
- 4 Passive activity credits allowed for 1996 (see instructions).
- 5 Carryforward of general business, WIN, or ESOP credit to 1996 (see instructions for the schedule to attach).
- 6 Carryback of general business credit to 1996 (see instructions).
- 7 **Tentative general business credit**. Add lines 3 through 6.

Part II General Business Credit Limitation Based on Amount of Tax

- 8 Regular tax before credits.
- 9a Individuals. Enter amount from Form 1040, line 38.
- 9b Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1).
- 9c Other filers. Enter regular tax before credits from your return.
- 9d Credit for child and dependent care expenses (Form 2441), line 10.
- 9e Credit for the elderly or the disabled (Schedule R (Form 1040), line 20).
- 9f Mortgage interest credit (Form 8396, line 11).
- 9g Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12).
- 9h Possessions tax credit (Form 5735).
- 9i Credit for fuel from a nonconventional source.
- 9j Qualified electric vehicle credit (Form 8834, line 19).
- 9k Add lines 9a through 9j.
- 10 Net regular tax. Subtract line 9k from line 8.
- 11 Alternative minimum tax.
- 12 Individuals. Enter amount from Form 6251, line 28.
- 13 Corporations. Enter amount from Form 4628, line 15.
- 14 Estates and trusts. Enter amount from Form 1041, Schedule I, line 41.
- 15 Net income tax. Add lines 10 and 11.
- 16 Tentative minimum tax (see instructions).
- 17 Individuals. Enter amount from Form 6251, line 26.
- 18 Corporations. Enter amount from Form 4626, line 13.
- 19 Estates and trusts. Enter amount from Form 1041, Schedule I, line 37.
- 20 If line 10 is more than \$25,000, enter 25% (25) of the excess (see instructions).
- 21 Enter the greater of line 13 or line 14.
- 22 Subtract line 15 from line 12. If zero or less, enter 0.
- 23 **General business credit allowed for current year**. Enter the **smaller** of line 7 or line 16 here and on Form 1040, line 42. Form 1120, Schedule J, line 4d. Form 1120-A, Part I, line 2a. Form 1041, Schedule G, line 2c, or the applicable line of your return. **Individuals, estates, and trusts**: See instructions for the credit for increasing research activities is claimed. **C corporations**: See instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has had a post-1986 ownership change.

For Paperwork Reduction Act Notice, see page 2 of this form.

Cat. No. 12392F

Form 3800 (1996)

- 2

Schedule A—Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

18 Enter the portion of the credit shown on line 5 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) 18

19 Tentative minimum tax (from line 13) 19

20 Multiply line 19 by 25% (.25) 20

21 Enter the amount from line 16 21

22 Enter the portion of the credit shown on line 7 that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) 22

23 Subtract line 22 from line 21 (if zero or less, enter 0) 23

24 Subtract line 23 from line 18 (if zero or less, enter 0) 24

25 For purposes of this line only, refigure the amount on line 11 Form 4626, by using zero on line 6 Form 4626, and enter the result here 25

26 Multiply line 25 by 10% (.10) 26

27 Net income tax (from line 12) 27

28 General business credit (from line 17) 28

29 Subtract line 28 from line 27 29

30 Subtract line 26 from line 29 30

31 Enter the smallest of line 20, line 24, or line 30 31

32 Subtract line 31 from line 19 32

33 Enter the greater of line 14 or line 32 33

34 Subtract line 33 from line 27 34

35 Enter the smaller of line 10 or line 34. Enter this amount also on line 17 instead of the amount previously figured on that line. Write Sec. 38(c)(2) in the margin next to your entry on line 17 35

36 If line 34 is greater than line 35, enter the excess here and see the instructions on how to claim the additional credit 36

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 12 hr 12 min
Learning about the law or the form 1 hr
Preparing and sending the form to the IRS 1 hr 14 min

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions for the tax return with which this form is filed.

Form 6251

Department of the Treasury
Internal Revenue Service
Married) shown on Form 1040

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Part I Adjustments and Preferences

- 1 If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 34, here and go to line 6 1
- 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2% of Form 1040, line 32 2
- 3 Taxes. Enter the amount from Schedule A (Form 1040), line 9 3
- 4 Certain interest on a home mortgage not used to buy, build, or improve your home 4
- 5 Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26 5
- 6 Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21 6
- 7 Investment interest. Enter difference between regular tax and AMT deduction 7
- 8 Post-1986 depreciation. Enter difference between regular tax and AMT depreciation 8
- 9 Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss 9
- 10 Incentive stock options. Enter excess of AMT income over regular tax income 10
- 11 Passive activities. Enter difference between AMT and regular tax income or loss 11
- 12 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8 12
- 13 Tax exempt interest from private activity bonds issued after 8/7/86 13
- 14 Other. Enter the amount, if any, for each item below and enter the total on line 14 14

- a Charitable contributions i
- b Loss limitations j
- c Circulation expenditures k
- d Depreciation l
- e Depreciation (pre-1987) m
- f Installation sales n
- g Intangible drilling costs o
- h Long-term contracts p
- i Related adjustments q
- j Patron's adjustment r
- k Pollution control facilities s
- l Research and experimental t
- m Tax shelter (farm activities) u

15 Total Adjustments and Preferences. Combine lines 1 through 14 15

Part II Alternative Minimum Taxable Income

- 16 Enter the amount from Form 1040, line 35. If less than zero, enter as a loss 16
- 17 Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount 17
- 18 If Form 1040, line 32, is over \$117,950 (over \$58,975 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28 18
- 19 Combine lines 16 through 18 19
- 20 Alternative tax net operating loss deduction. See page 5 of the instructions 20
- 21 Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married filing separately and line 21 is more than \$185,000, see page 3 of the instructions) 21

Part III Exemption Amount and Alternative Minimum Tax

- 22 Exemption Amount. (If this form is for a child under age 14, see page 6 of the instructions.)
If your filing status is:
Single or head of household Enter on line 22: \$112,500
Married (filing jointly or qualifying widow(er)) \$150,000
Married (filing separately) 75,000
If line 21 is over the amount shown above for your filing status, see page 6 of the instructions 22
- 23 Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 23
- 24 If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result 24
- 25 Alternative minimum tax. Subtract line 24 from line 23 25
- 26 Tentative minimum tax. Subtract line 25 from line 24 26
- 27 Enter your tax from Form 1040, line 38 (excluding any amount from Form 4972), minus any foreign tax credit from Form 1040, line 41 27
- 28 Alternative Minimum Tax. (If this form is for a child under age 14, see page 7 of the instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 46 28

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13600G

Form 6251 (1996)

8582

Passive Activity Loss Limitations

OMB No. 1545-1008

96

Attachment
Sequence No. 88
Identifying number

- ▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Part I 1996 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 8 before completing Part I.
Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 4 of the instructions.)

	1a	1b	1c	1d
1a Activities with net income (from Worksheet 1, column (a))				
b Activities with net loss (from Worksheet 1, column (b))				
c Prior year unallowed losses (from Worksheet 1, column (c))				
d Combine lines 1a, 1b, and 1c				
All Other Passive Activities				
2a Activities with net income (from Worksheet 2, column (a))				
b Activities with net loss (from Worksheet 2, column (b))				
c Prior year unallowed losses (from Worksheet 2, column (c))				
d Combine lines 2a, 2b, and 2c				

3 Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3 on page 9. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 9 of the instructions for examples.

4 Enter the smaller of the loss on line 1d or the loss on line 3				
5 Enter \$150,000. If married filing separately, see page 9 of the instructions				
6 Enter modified adjusted gross income, but not less than zero (see page 9 of the instructions)				
7 Subtract line 6 from line 5				
8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 9 of the instructions				
9 Enter the smaller of line 4 or line 8				

Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total				
11 Total losses allowed from all passive activities for 1996. Add lines 9 and 10. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return				

For Paperwork Reduction Act Notice, see separate instructions.

Cat No 83704F

Form 8582 (1996)

OMB No. 1545-1008

2

Caution: The worksheets are not required to be filed with your tax return and only do not affect the tax liability. See page 9 of the instructions for more information.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8 of the instructions.)

Name of activity	Current year	Prior year	Overall gain or loss
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)
			(d) Gain
			(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c.			

Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See page 8 of the instructions.)

Name of activity	Current year	Prior year	Overall gain or loss
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)
			(d) Gain
			(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c.			

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See page 9 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
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Worksheet 4—Allocation of Unallowed Losses (See page 10 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Worksheet 5—Allowed Losses (See page 10 of the instructions.)

Name of activity	Form or schedule to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total			1.00	

Form 8615

Tax for Children Under Age 14
Who Have Investment Income of More Than \$1,300

OMB No. 1545-0048

96

Department of the Treasury
Internal Revenue ServiceREGULATIONS
SCHEDULE NO. 33

Child's name shown on return

Child's social security number

A Parent's name (first, initial, and last) ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er) ☐ Parent's social security number

C Parent's filing status (check one)

Step 1 Figure child's net investment income

- 1 Enter child's investment income, such as taxable interest and dividend income. See instructions. If this amount is \$1,300 or less, stop; do not file this form.
- 2 If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,300. If the child ITEMIZED deductions, see instructions.
- 3 Subtract line 2 from line 1. If the result is zero or less, stop; do not complete the rest of this form but ATTACH it to the child's return.
- 4 Enter child's taxable income from Form 1040, line 37, Form 1040A, line 22, or Form 1040NR, line 36.
- 5 Enter the smaller of line 3 or line 4.

Step 2 Figure tentative tax based on the tax rate of the parent listed on line A

- 6 Enter parent's taxable income from Form 1040, line 37, Form 1040A, line 22, Form 1040EZ, line 6, TeleFile Tax Record, line J, Form 1040NR, line 36, or Form 1040NR-EZ, line 13. If the parent transferred property to a trust, see instructions.
- 7 Enter the total net investment income, if any, from Forms 8615, line 5, of ALL OTHER children of the parent identified above. Do not include the amount from line 5 above.
- 8 Add lines 6, 7, and 8.
- 9 Tax on line 8 based on the parent's filing status. See instructions. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here.
- 10 Enter parent's tax from Form 1040, line 38, Form 1040A, line 23, Form 1040EZ, line 10, TeleFile Tax Record, line J, Form 1040NR, line 37, or Form 1040NR-EZ, line 14. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here.

- 11 Subtract line 10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11. Skip lines 12a and 12b.
- 12a Add lines 5 and 7.
- 12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to two places).
- 13 Multiply line 11 by line 12b.

Step 3 Figure child's tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16

- 14 Subtract line 5 from line 4.
- 15 Tax on line 14 based on the child's filing status. See instructions. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here.
- 16 Add lines 13 and 15.
- 17 Tax on line 4 based on the child's filing status. See instructions. If from Capital Gain Tax Worksheet, check here.
- 18 Enter the larger of line 16 or line 17 here and on Form 1040, line 38; Form 1040A, line 23; or Form 1040NR, line 37.

General Instructions

Purpose of Form.—For children under age 14, investment income over \$1,300 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than \$1,300, use this form to figure the child's tax.

Investment Income.—As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes taxable interest, dividends, capital gains, rents,

royalties, etc. It also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.

Who Must File.—Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 1997, had more than \$1,300 of investment income, and is required to file a tax return. If neither parent was alive on December 31, 1996, do not use Form 8615. Instead, figure the child's tax in the normal manner.

Note. The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return or Form 8615. For more details, get Form 8615, Parents' Election To Report Child's Interest and Dividends.

Additional Information.—For more details, get Pub. 826, Tax Rules for Children and Dependents.

Incomplete Information for Parent.—If the parent's taxable income or filing status or the net investment income of the parent's other children is not known by the

For Paperwork Reduction Act Notice, see back of form.

Cat No 84113U

Form 8615 (1996)

- 3 -

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules See page 10 of 31

THE INSTRUCTIONS:

Name of Activity:

(a) (b) (c) Ratio (d) Unallowed loss (e) Allowed loss

Form or Schedule To Be Reported on:

- 1a Net loss plus prior year unallowed loss from form or schedule
- b Net income from form or schedule

c Subtract line 1b from line 1a. If zero or less, enter 0.

Form or Schedule To Be Reported on:

- 1a Net loss plus prior year unallowed loss from form or schedule
- b Net income from form or schedule

c Subtract line 1b from line 1a. If zero or less, enter 0.

Form or Schedule To Be Reported on:

- 1a Net loss plus prior year unallowed loss from form or schedule
- b Net income from form or schedule

c Subtract line 1b from line 1a. If zero or less, enter 0.

Total 1.00

8801

Credit For Prior Year Minimum Tax—
Individuals, Estates, and Trusts

OMB No. 1545-1032

96

Instructions for Form 8801

Attachment to Form 1040

Classifying number

▶ Attach to your tax return.

Part I Net Minimum Tax on Exclusion Items

- 1 Combine lines 16 through 18 of your 1995 Form 6251. Estates and trusts: see instructions.
- 2 Enter adjustments and preferences treated as exclusion items. See instructions.
- 3 Minimum tax credit net operating loss deduction. See instructions.
- 4 Combine lines 1, 2, and 3 of zero or less, enter -0- here and on line 15 and go to Part II. If more than \$165,000 and you were married filing separately for 1995, see instructions.
- 5 Enter \$45,000 (\$33,750 if single or head of household for 1995, \$22,500 if married filing separately for 1995). Estates and trusts, enter \$22,500.
- 6 Enter \$150,000 (\$112,500 if single or head of household for 1995, \$75,000 if married filing separately for 1995). Estates and trusts, enter \$75,000.
- 7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.
- 8 Multiply line 7 by 25% (.25).
- 9 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions.

- 10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II. Form 1040NR filers, see instructions.

- 11 If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 1995), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28), and subtract \$3,500 (\$1,750 if married filing separately for 1995) from the result.

- 12 Minimum tax (foreign tax credit on exclusion items). See instructions.
- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11.
- 14 Enter the amount from your 1995 Form 6251, line 27, or Form 1041, Schedule I, line 40.
- 15 **Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-.

Part II Minimum Tax Credit and Carryforward to 1997

- 16 Enter the amount from your 1995 Form 6251, line 28, or Form 1041, Schedule I, line 41.
- 17 Enter the amount from line 15 above.
- 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount.
- 19 **1995 minimum tax credit carryforward.** Enter the amount from your 1995 Form 8801, line 26.
- 20 Enter the total of your 1995 unallowed orphan drug credit, 1995 unallowed nonconventional source fuel credit, and 1995 unallowed qualified electric vehicle credit. See instructions.
- 21 Combine lines 18, 19, and 20. If zero or less, stop here and see instructions.
- 22 Enter your 1996 regular income tax liability minus allowable credits. See instructions.
- 23 Enter the amount from your 1996 Form 6251, line 26, or 1996 Form 1041, Schedule I, line 37.
- 24 Subtract line 23 from line 22. If zero or less, enter -0-.
- 25 **Minimum tax credit.** Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1996 tax return. See instructions.
- 26 **Minimum tax credit carryforward to 1997.** Subtract line 25 from line 21. See instructions.

become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

Section references are to the Internal Revenue Code

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may

General Instructions

Purpose of Form

Form 8801 is used by individuals, estates, and trusts to figure the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward.

Who Should File

Form 8801 should be completed by individuals, estates, and trusts that had an AMT liability in 1995 and adjustments or preferences (other than exclusion items) in 1995.

- A minimum tax credit carryforward from 1995 to 1996, or

8814

Parents' Election To Report
Child's Interest and Dividends

OMB No. 1545-1114

96

Instructions for Form 8814

Attachment to Form 1040

Classifying number

▶ See instructions below and on back.

▶ Attach to parents' Form 1040 or Form 1040NR.

A Child's name (first, initial, and last)

B Child's social security number

C. If more than one Form 8814 is attached, check here.

Step 1 Figure amount of child's interest and dividend income to report on your return

- 1a Enter your child's taxable interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions.

- b Enter your child's tax-exempt interest income. **DO NOT** include this amount on line 1a.

- 2a Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none, enter -0-. on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions.

- b Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV.

- c Subtract line 2b from line 2a.

- 3 Add lines 1a and 2c. If the total is \$1,300 or less, skip lines 4 and 5 and go to line 6. If the total is \$6,500 or more, **do not** file this form. Your child must file his or her own return to report the income.

- 4 Base amount.

- 5 Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 6 below.

- 6 **Step 2 Figure your tax on the first \$1,300 of child's interest and dividend income.**

- a Amount not taxed.

- 7 Subtract line 6 from line 3. If the result is zero or less, enter -0-.

- 8 **Tax.** Is the amount on line 7 less than \$650? **NO.** Enter \$97.50 here and see the Note below. **YES.** Multiply line 7 by 15% (.15). Enter the result here and see the Note below.

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37. Be sure to check box a on Form 1040, line 38, or Form 1040NR, line 37.

- 9 **How To Make the Election.**—To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

TIP: The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return for child's income. **Do Not Make the Election You May Not** Take on page 2.

- 10 **General Instructions**

- a Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions:

- Had under age 14 on January 1, 1997.
- Is required to file a 1996 return.
- Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 1996 that was less than \$6,500.

- Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.
- Had no Federal income tax withheld from his or her income.

- You must also qualify as explained on page 2 of these instructions.

- Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your tax.

- Had no estimated tax payments for 1996.
- Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.
- Had no Federal income tax withheld from his or her income.

- You must also qualify as explained on page 2 of these instructions.

- Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your tax.

- Had gross income for 1996 that was less than \$6,500.

- Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.
- Had no Federal income tax withheld from his or her income.

- You must also qualify as explained on page 2 of these instructions.

- Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your tax.

- Had gross income for 1996 that was less than \$6,500.

- Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.
- Had no Federal income tax withheld from his or her income.

- You must also qualify as explained on page 2 of these instructions.

- Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your tax.

- Had gross income for 1996 that was less than \$6,500.

- Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.
- Had no Federal income tax withheld from his or her income.

- You must also qualify as explained on page 2 of these instructions.

- Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your tax.

- Had gross income for 1996 that was less than \$6,500.

- Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.
- Had no Federal income tax withheld from his or her income.

- You must also qualify as explained on page 2 of these instructions.

- Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your tax.

- Had gross income for 1996 that was less than \$6,500.

- Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.
- Had no Federal income tax withheld from his or her income.

- You must also qualify as explained on page 2 of these instructions.

- Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your tax.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10750

Form 8814 (1996)

Cat. No. 100025

Form 8801 (1996)

Section 6

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(See also Basic and standard deductions)

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Size of adjusted gross income 1.4

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Additional taxes

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Gambling loss deduction

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Returns with itemized deductions	2.1

General business credit

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3
Definition	pg 95
Reported on returns with itemized deductions classified by marital status ...	2.2
Time series, 1992-1996	A

H

Heads of household, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed	3.6
Marginal tax rate	3.4
Sources of income	1.3
Size of adjusted gross income	1.2
Type of exemption	2.4
Reported on returns with itemized deductions classified by marital status	2.2
Time series, 1992-1996	A

Home mortgage interest deduction

(See also Interest paid deduction)

Reported on returns with itemized deductions	2.1
---	-----

Household employment tax

Classified by:

Size of adjusted gross income	3.3
-------------------------------------	-----

I

Income subject to tax

(See Modified taxable income)

Income tax after credits

As a percentage of adjusted gross income
and modified taxable income 3.4

Classified by:

Accumulated size of adjusted gross
income 1.1

Marginal tax rate 3.4

Marital status 1.2, 1.3

Size of adjusted gross income 1.2, 3.3

Definition pg 96

Reported on:

Returns with modified taxable income ... 3.1

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1992-1996 A

Income tax before credits

Classified by:

Size of adjusted gross income 1.4

Definition pg 96

Reported on:

Returns with modified taxable income ... 3.1

Returns with itemized deductions 2.1

Time series, 1992-1996 A

Income tax less credits

Time series, 1992-1996 A

Income tax withheld

Classified by:

Marital status 1.3

Size of adjusted gross income 3.3

Definition pg 96

Reported on:

Returns with itemized deductions

classified by marital status 2.2

Time series, 1992-1996 A

Individual retirement arrangement (IRA)**deductible payments, adjustment**

(See also Primary and secondary IRA payments)

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 96

Reported on:

Returns with itemized deductions

classified by marital status 2.2

Time series, 1992-1996 A

Individual retirement arrangement (IRA)**taxable distributions**

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 96

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1992-1996 A

Interest paid deduction

Classified by marital status 1.3

Definition pg 97

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Type of interest paid deduction 2.1

Interest received

(See Taxable interest received)

Interest, tax-exempt

(See Tax-exempt interest)

Investment interest expense deduction

(See Interest paid deduction)

Itemized deductions

(See Total itemized deductions and also specific
type)

Change in Law pg 10

Itemized deduction limitation

Classified by:

Marital status 2.2

Reported on:

Returns with itemized deductions 2.1

J**Joint returns of married persons**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed 3.6

Marginal tax rate 3.4

Size of adjusted gross income 1.2

Sources of income 1.3

Type of exemption 2.4

Reported on:

- Returns with itemized deductions
classified by marital status 2.2
- Returns with total income tax 3.2

K**Keogh retirement plan**

(See Payments to a Keogh plan)

- Time series, 1992-1996 A

L**Long-term capital gain or loss**

(See also Sales of capital assets, net gain or loss)

- Classified by:
- Size of adjusted gross income 1.4

Long-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

- Classified by:
- Size of adjusted gross income 1.4

Long-term loss carryover

(See also Sales of capital assets, net gain or loss)

- Classified by:
- Size of adjusted gross income 1.4

M**Marginal tax rates**

(See also Tax generated)

- Definition pg 97
- Reported on returns with modified
taxable income 3.4, 3.6

Marital filing status

- Classified by:
- Each rate at which tax was computed 3.6
- Marginal tax rate 3.4
- Size of adjusted gross income 1.2
- Sources of income 1.3
- Definition pg 98
- Reported on returns with itemized
deductions 2.2
- Type of exemption 2.4

Medical and dental expenses deduction

- Classified by marital status 1.3
- Definition pg 98
- Limitation 2.1
- Reported on:
- Returns with itemized deductions 2.1
- Classified by marital status 2.2

Method of estimation

- Description pg 18

Minimum tax credit

- Classified by:
- Marital status 1.3
- Size of adjusted gross income 3.3
- Definition pg 98
- Reported on returns with itemized
deductions 2.2
- Time series, 1992-1996 A

Miscellaneous itemized deductions

- Classified by marital status 1.3
- Definition pg 98
- Reported on:
- Returns with itemized deductions 2.1
- Classified by marital status 2.2

Miscellaneous medical expenses

(See Medical and dental expenses deduction)

Miscellaneous deductions other than gambling

- Definition pg 98
- Returns with itemized deductions 2.1

Modified taxable income

- Classified by:
- Marginal tax rate 3.4
- Size of adjusted gross income 3.1, 3.5
- Tax generated at each rate 3.6
- Tax generated at specific rate 3.5
- Definition pg 99

Moving expenses adjustment

- Classified by:
- Marital status 1.3
- Size of adjusted gross income 1.4
- Definition pg 99

Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2

N

Net capital gain in AGI less loss

Definition	pg 99
Time series, 1992-1996	A

Net operating loss

Classified by size of adjusted gross income	1.4
Definition	pg 99
Time series, 1992-1996	A

Nonconventional source fuel credit

Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition	pg 99

Nondeductible passive losses

(See also Rent and royalty net income or loss)

Classified by 1979 income concept	B
Definition	pg 99

Nontaxable returns

(See also Taxable returns)

Classified by size of AGI	1.2,1.4,2.3,3.3
Reported on:	
Returns with itemized deductions	2.1

Number of exemptions

Classified by:	
Size of adjusted gross income	1.4
Type of exemption and size of adjusted gross income	2.3
Type of exemption and marital status	2.4
Reported on:	
Returns with itemized deductions	2.1
Time series, 1992-1996	A

O

Other adjustments

(See also Statutory adjustments)

Classified by:	
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Size of adjusted gross income	1.4
Time series, 1992-1996	A

Other contributions

(See Contributions deduction)

Other dependents

(See Exemptions)

Other income or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 99
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A

Other payments

Definition	pg 100
Time series, 1992-1996	A

Other tax credits

Classified by:	
Size of adjusted gross income	3.3
Definition	pg 100

Other taxes deduction

(See also Taxes paid deduction)

Definition	pg 100
Reported on returns with itemized deductions	2.1

Other than cash contributions deduction

(See Contributions deduction)

Overpayment

(See also Credit to 1997 estimated tax)

Credited to 1997 estimated tax:	
Classified by:	
Size of adjusted gross income	3.3
Definition	pg 100
Refunded:	
Classified by:	
Marital status	1.3
Size of adjusted gross income	3.3
Returns with itemized deductions classified by marital status	2.2

Time series, 1992-1996 A	Definition pg 101
Total 3.3	Time series, 1992-1996 A
P	
Parent exemptions (See Exemptions)	Pensions and annuities
Parents' election to report child's interest and dividends	Classified by:
Definition pg 100	Marital status 1.3
Reported on returns with modified taxable income 3.4,3.5,3.6	Size of adjusted gross income 1.4
Classified by:	1979 income concept B
Marital status 3.4, 3.6	Definition pg 101
Size of adjusted gross income 3.5	Reported on:
Partnership and S corporation net income or loss	Returns with itemized deductions 2.1
Classified by:	Classified by marital status 2.2
Marital status 1.3	Time series, 1992-1996 A
Size of adjusted gross income 1.4	Personal exemption (See Exemptions)
1979 income concept B	Personal interest deductions (See Interest paid deduction)
Definition pg 100	Personal interest paid (See also Interest paid deduction)
Reported on:	Personal property taxes deduction (See also Taxes paid deduction)
Returns with itemized deductions 2.1	Definition pg 102
Classified by marital status 2.2	Reported on returns with itemized deductions 2.1
Payment with request for extension of filing time	Population and sample
Classified by:	Reported on Forms 1040, 1040A, and 1040EZ C
Size of adjusted gross income 3.3	Predetermined estimated tax penalty
Definition pg 101	Classified by:
Time series, 1992-1996 A	Size of adjusted gross income 3.3
Payments to a Keogh plan	Definition pg 102
Classified by:	Time series, 1992-1996 A
Marital status 1.3	Prescription medicine and drug expenses (See Medical and dental expenses deduction)
Size of adjusted gross income 1.4	Primary IRA Payments (See also Individual retirement arrangement deductible payments, adjustment)
Definition pg 101	Classified by:
Reported on:	Marital status 1.3
Returns with itemized deductions classified by marital status 2.2	Size of adjusted gross income 1.4
Time series, 1992-1996 A	Reported on:
Penalty tax on qualified retirement plans	
Classified by:	
Size of adjusted gross income 3.3	

Returns with itemized deductions classified by marital status	2.2
Time series, 1992-1996	A

R

Real estate taxes

(See also Taxes paid deduction)

Definition	pg 102
Reported on returns with itemized deductions	2.1

Recapture taxes

Time series, 1992-1996	A
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Refund

(See also Overpayment refunded)

Definition	pg 102
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Refund credited to next year

(See also Credit to 1996 estimated tax)

Time series, 1992-1996	A
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Regular tax computation

Classified by:	
Size of adjusted gross income	3.1
Definition	pg 102

Rent and royalty net income or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 102
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2

Rent net income or loss

Classified by:	
Size of adjusted gross income	1.4
Definition	pg 103

Requirements for filing

Description	pg 8
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Retrospective income concept

Classified by size of adjusted gross income and 1979 concept	B
Description	pg 11

Royalty net income or loss

Classified by:

Size of adjusted gross income	1.4
Definition	pg 103

S

S corporation

(See partnership and S corporation net income or loss)

Salaries and wages

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 103
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A

Sales of capital assets, net gain or loss

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 103
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2

Sales of capital assets reported on Schedule D

Classified by:

Size of adjusted gross income	1.4
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Sales of property other than capital assets, net gain or loss

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 104
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A

Schedule D gain subject to 28% tax rate

Classified by:

Size of adjusted gross income 1.4

Secondary IRA payments

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Marital status 1.3

Size of gross adjusted income 1.4

Definition pg 104

Reported on:

Returns with itemized deduction

classified by marital status 2.2

Time series, 1992-1996 A

Self-employed health insurance deduction

Change in Law pg 11

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 104

Time series, 1992-1996 A

Self-employment tax

(See also Deduction of self-employment tax)

Change in Law pg 11

Classified by:

Size of adjusted gross income 3.3

Definition pg 104

Time series, 1992-1996 A

Separate returns of married persons

(See also Marital filing status)

Classified by:

Each rate at which tax was computed 3.6

Marginal tax rate 3.4

Size of adjusted gross income 1.2

Sources of income 1.3

Type of exemption 2.4

Reported on returns with itemized deductions

classified by marital status 2.2

Short-term capital gain or loss

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income 1.4

Short-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income 1.4

Short-term loss carryover

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income 1.4

Single persons, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed 3.6

Marginal tax rate 3.4

Size of adjusted gross income 1.2

Sources of income 1.3

Type of exemption..... 2.4

Reported on returns with itemized deductions

classified by marital status 2.2

Size of adjusted gross income

Classified by:

Marital status 1.2

Selected income and tax items 1.1

Size of adjusted gross income 3.3

Sources of income 1.4

Type of tax computation 3.1

1979 income concept B

Definition pg 105

Reported on:

Returns with earned income credit..... 2.5

Returns with itemized deductions 2.1

Returns with modified taxable

income 3.1, 3.6

Returns with total income tax 3.2

Type of exemption 2.3

Size of income

Classified by size of adjusted gross

income and by 1979 concept B

Social security benefits

Benefits in adjusted gross income:

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 105

Reported on:

Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A

Social security and Medicare tax on tip income

Classified by:	
Marital status	3.3
Definition	pg 105
Time series, 1992-1996	A

Sources of income

(See also specific type)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2

Sources of data

(See description of sample)

Spouse IRA

Time series, 1992-1996	A
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Standard deduction

(See also Basic and additional standard deductions)

Change in Law	pg 11
Classified by:	
Marital status.....	1.2
Size of adjusted gross income.....	1.2
Definition	pg 105
Time series, 1992-1996	A

State income tax refunds

(See Taxes paid deduction)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 106
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A

State and local income taxes

Definition	pg 106
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Reported on returns with itemized deductions	2.1
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Statutory adjustments

(See also specific type)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 106
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A
Type of adjustment	1.4

Surviving spouses, returns of

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed	3.6
Marginal tax rate	3.4
Sources of income	1.3
Size of adjusted gross income	1.2
Type of exemption	2.4
Reported on returns with itemized deductions classified by marital status ...	2.2

T

Tax credits

(See also specific type)

Classified by:	
Marital status	1.3
Size of adjusted gross income	3.3
1979 income concept	B
Reported on:	
Returns with modified taxable income ...	3.1
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A
Type of credit	3.3

Tax due at time of filing

Classified by:	
Marital status	1.3
Size of adjusted gross income	3.3
Definition	pg 106
Reported on:	
Returns with itemized deductions	

- classified by marital status 2.2
 Time series, 1992-1996 A
- Tax generated**
 Classified by:
 Each rate at which tax was computed 3.6
 Marginal tax rate 3.4
 Marital status..... 3.4
 Size of adjusted gross income..... 3.5
 Tax generated at specified rate 3.5
 Definition pg 106
 Reported on returns with modified
 taxable income 3.1
- Tax items**
 (See also specific type)
 Classified by:
 Accumulated size of adjusted gross
 income 1.1
 Marital status 1.3
 Size of adjusted gross income ... 1.2, 1.4, 3.3
 1979 income concept B
 Reported on:
 Returns with modified taxable income ... 3.1
 Returns with itemized deductions 2.1
 Classified by marital status 2.2
 Time series, 1992-1996 A
- Tax liability**
 Classified by:
 Marital status 1.3
 Size of adjusted gross income 3.3
 Reported on:
 Returns with itemized deductions
 classified by marital status 2.2
 Time series, 1992-1996 A
- Tax payments**
 (See also specific type)
 Classified by:
 Marital status 1.3
 Size of adjusted gross income 3.3
 Definition pg 107
 Reported on:
 Returns with itemized deductions
 classified by marital status 2.2
 Time series, 1992-1996 A
- Tax penalty**
 (See also Predetermined estimated tax penalty)
 Definition pg 107
 Time series, 1992-1996 A
- Tax preparation fee**
 (See also Miscellaneous itemized deductions)
 Definition pg 107
 Reported on returns with itemized
 deductions 2.1
- Tax rates**
 (See Income tax withheld)
- Tax withheld**
 (See Income tax withheld)
- Tax-exempt interest**
 Classified by:
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 108
 Reported on:
 Returns with itemized deductions 2.1
 Classified by marital status 2.2
 Time series, 1992-1996 A
- Taxable income**
 Classified by:
 Accumulated size of adjusted gross
 income 1.1
 Marital status 1.2, 1.3
 Size of agi 1.1, 1.2, 1.4, 3.5
 1979 income concept B
 Tax generated at specific rate 3.5
 Definition pg 108
 Reported on:
 Returns with itemized deductions 2.1
 Classified by marital status 2.2
 Time series, 1992-1996 A
- Taxable interest**
 Classified by:
 Marital status 1.3
 Size of adjusted gross income 1.4
 1979 income concept B
 Definition pg 108
 Reported on:
 Returns with itemized deductions 2.1

Classified by marital status	2.2
Time series, 1992-1996	A

Taxable IRA

(See Individual retirement arrangement (IRA) taxable distributions)

Taxable pensions and annuities

(See Pensions and annuities)

Time series, 1992-1996	A
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Taxable returns

(See also Nontaxable returns)

Classified by:	
Accumulated size of agi	1.1
Size of adjusted gross income	1.1, 1.2, 1.4, 2.3, 3.3
Reported on:	
Returns with itemized deductions	2.1

Taxable social security

Time series, 1992-1996	A
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Taxes paid deduction

Classified by marital status	1.3
Definition	pg 109
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Type of taxes paid deduction	2.1

Total credits

(See also Tax credits and Total tax credits)

Time series, 1992-1996	A
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Total income

Definition	pg 109
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Total income, net gain less loss

Time series, 1992-1996	A
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Total income tax

As percentage of adjusted gross income	3.2
Type of tax computation	3.1
As percentage of taxable income	1.1
Average	1.1
Type of tax computation	3.1

Classified by:

Accumulated size of adjusted gross income	
Each rate at which tax was computed	3.6
Marital status	1.2, 1.3
Number of exemptions	2.4
Size of adjusted gross income	
1.1, 1.2, 2.1, 3.2, 3.3	
1979 income concept	B
Type of exemption	2.3
Definition	pg 109
Reported on:	
Returns with earned income credit	2.5
Returns with itemized deductions	2.1
Classified by marital status	2.2
Returns with modified taxable income ...	3.1

Total itemized deductions

Classified by:	
Marital status	1.2, 1.3
Size of adjusted gross income	1.2, 1.4
1979 income concept	B
Definition	pg 109
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Limitation reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1992-1996	A
Type of deduction	2.1

Total miscellaneous deductions

(See miscellaneous deductions)

Total payments

Time series, 1992-1996	A
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Total rent and royalty income or loss

Definition	pg 109
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Total standard deduction

(See Standard deduction)

Time series, 1992-1996	A
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Total statutory adjustments

(See Statutory adjustments)

Time series, 1992-1996	A
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Total tax credits

(See Tax credits)

Definition pg 110

Total tax liability

(See Tax liability)

Definition pg 110

Type of tax computation

Classified by size of adjusted gross

income 3.1

Definition pg 110

U**Unemployment compensation**

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 110

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1992-1996 A

Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and employee business expense)

Definition pg 110

Reported on returns with itemized

deductions 2.1

